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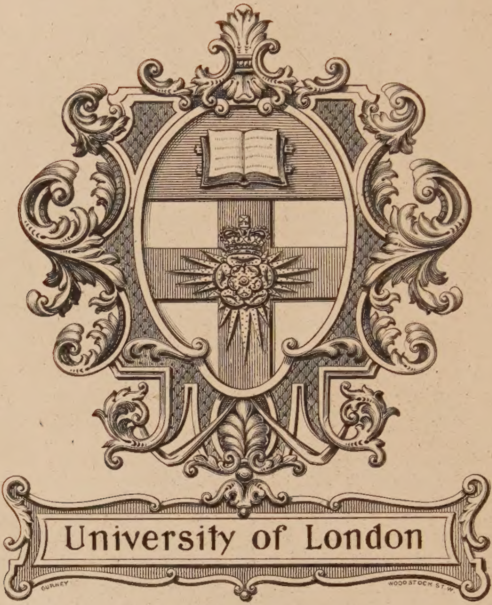

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THE

PARLIAMENTARY DEBATES

AUTHORISED EDITION.

FOURTH SERIES:

COMMENCING WITH THE THIRD SESSION OF THE TWENTY-FIFTH PARLIAMENT

OF THE

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

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57 VICTORIÆ.

VOLUME XXV.

COMPRISING THE PERIOD FROM

THE THIRTY-FIRST DAY OF MAY

TO

THE TWENTY-FIRST DAY OF JUNE,

1894.

EYRE AND SPOTTISWOODE,
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Music and Dancing Licences (Middlesex) Bill (No. 69)—House in Committee according to Order: Bill reported without Amendment: and re-committed to the Standing Committee.

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER BILLS—

Moved, That the Message of the House of Commons of the 28th of May last with respect to the following Bills—namely:

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Canal Rates, Tolls, and Charges Provisional Order (No. 2) (Bridgwater, &c., Canals) Bill;
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be taken into consideration (The Chairman of Committees); agreed to: The said Message considered accordingly: Then it was moved That a Committee of Five Lords be appointed to join with the Committee of the House of Commons, as mentioned in the said Message; *agreed to:* The Lords following were named of the Committee:

D. Richmond.
E. Lauderdale.
L. Clifford of Chudleigh.
L. Herries.
L. Hawkesbury.

Ordered, That such Committee have power to agree with the Committee of the House of Commons in the appointment of a Chairman.

Then a Message was ordered to be sent to the House of Commons, in answer to their said Message, to inform them of the appointment of the said Committee by this House, and to propose that the Joint Committee do meet in Committee Room No. 1 on Friday next, at half-past Eleven o'clock.

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Finance Bill (No. 190)—COMMITTEE—[*Progress, 31st May.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 1, line 19, to leave out the words "settled or not settled," and insert the words "to be ascertained as hereinafter provided,"—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 319

After Debate, Amendment, by leave, withdrawn 332

Amendment proposed, to insert, after the words "not settled," the words—

"or the proceeds of sale thereof or any money or investment for the time being representing the proceeds of sale,"—(*Mr. Gibson Bowles*) 333

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *negatived.*

Amendment proposed, in line 19, after the word "which," to insert the words—

"by virtue of any testamentary or other instrument executed by such person,"—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted" 334

Question put, and *negatived.*

Amendment proposed, in page 1, line 20, after the word "person," to insert the words—

"Under any disposition other than a settlement, dated before the commencement of this Part of this Act, or on the intestacy of the deceased,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 339

After Debate, Question put:—The Committee divided:—Ayes 147; Noes 189.—(Division List, No. 71) 348

Amendment proposed, in page 1, line 20, to leave out the words "at the graduated rates hereinafter mentioned," in order to insert the words—

"which, save as hereinafter mentioned, shall be levied under the same conditions and at the same rates as the existing Probate and Estate Duties,"—(*Commander Bethell.*)

Question proposed, "That the words 'at the graduated rates hereinafter mentioned' stand part of the Clause" 353

After Debate, Question put:—The Committee divided:—Ayes 209; Noes 105.—(Division List, No. 72) 377

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

After short Debate, Question put, and *agreed to* 382

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FINANCE BILL—*continued.*

Clause 2.

Amendment proposed, in page 2, line 5, to leave out the words "be deemed to include," in order to insert the word "mean,"—(*Mr. Byrne.*)

Question proposed, "That the words 'be deemed to include,' stand part of the Clause" 383

After short Debate, Question put :—The Committee divided :—Ayes 150 ; Noes 102.—(Division List, No. 73) 386

Committee report Progress ; to sit again To-morrow.

Supreme Court of Judicature (Procedure) Bill [*Lords*] **(No. 258)**—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. R. T. Reid.*)

After short Debate, Second Reading deferred till To-morrow ... 387

Contagious Diseases (Animals) Bill (No. 260)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. H. Gardner.*)

After short Debate, Objection being taken,

Second Reading deferred till To-morrow 388

Public Works Loans Bill (No. 235)—Order for Consideration, as amended, read ; Bill, as amended, considered ; to be read the third time To-morrow.

Cockenzie Fishery Provisional Order Bill (No. 146)—Read a second time, and committed.

Pier and Harbour Provisional Orders (No. 3) Bill (No. 244)—Read a second time, and committed.

MESSAGE FROM THE LORDS—That they have agreed to, Pier and Harbour Provisional Orders (No. 1) Bill, without Amendment.

Solicitors' Examination Bill, with Amendments.

Indian Railway Companies Bill (No. 184)—Read the third time, and passed.

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Local Government (Ireland) Provisional Order (No. 4) Bill—

Order of the Day for the Second Reading, read 389

Moved, "That the Bill be now read 2ª,"—(*The Lord Monkswell.*)

After short Debate, Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

Local Government Provisional Order (No. 4) Bill (No. 45)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Hawkesbury.*)

After short Debate, Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next ... 390

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Arbitration (Scotland) Bill (No. 78)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Lord Watson*) ... 392

After short Debate, Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Monday next.

Police (Slaughter of Injured Animals) Bill (No. 74)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Earl of Camperdown*) ... 393

After short Debate, Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Monday next.

Limitation of Actions Bill [H.L.] (No. 39)—

Order of the Day for the Third Reading, read.

Moved, "That the Bill be now read 3^{a},"—(*The Lord Chancellor.*)

After short Debate, Motion *agreed to;* Bill read 3^{a} 394

On Question, "That the Bill do pass."

Amendment moved, in Clause 1, page 1, to leave out all after ("discovered") in line 12 to the end of the clause, and insert—

"At the time when it was committed, the period of limitation shall run from the time when the wrong might with reasonable diligence have been discovered in like manner as if the wrong had been then committed: Provided that this shall not extend the time for bringing any action commenced after the passing of this Act for any longer period than would have been applicable if this Act had not passed. This section shall apply to an action founded on contract, where the action is brought in respect of a wrongful act, neglect, or default which might have been made the subject of an action founded on tort,"—(*The Lord Chancellor.*)

Amendment *agreed to.*

Bill passed, and sent to the Commons.

HIGH SHERIFFS—

Report from the Select Committee (with the proceedings of the Committee) made, and to be printed. (No. 84.)

Trout Fishing (Scotland) Bill [H.L.] (No. 49)—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 85.)

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Local Government Provisional Orders (No. 3) Bill (No. 31)—Read 3^{a} (according to Order), and passed.

Commissioners of Works Bill (No. 68)—House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

Indian Railway Companies Bill—Brought from the Commons; read 1^{a}; to be printed; and to be read 2^{a} on Friday next (*The Lord Reay*). (No. 86.)

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After Debate, Question put:—The House divided:—Ayes 160; Noes 246.—(Division List, No. 74) 434

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Finance Bill (No. 190)—Committee—[*Progress, 4th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 2.

Amendment proposed, in page 2, line 5, after the word "following," to insert the words "situate in the United Kingdom,"—(*Sir G. Baden-Powell.*) 436

Question proposed, "That those words be there inserted."

After Debate, Amendment, by leave, withdrawn 441

Amendment proposed, in page 2, line 6, to leave out the words "of which the deceased was at the time of his death competent to dispose," and insert the words—

"to which the deceased was at the time of his death absolutely entitled, whether in possession or not, or which he had a general power to appoint by will or (being money) to charge, whether by deed or will, on any property provided, and, so far as such powers shall have been respectively exercised but not otherwise, or to which, being real estate, he was at the time of his death entitled for an estate tail in possession, or for a base fee continuing after his death,"—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 443

After Debate, Amendment, by leave, withdrawn 454

Amendment proposed, in page 2, line 6, to leave out the words "at the time of his death,"—(*Mr. Bartley.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 455

After Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 2, line 7, after the word "dispose," to insert the words,

"but as to property over which the deceased had only a power of appointment to the extent to which such power shall have been exercised by him and not otherwise,"—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted" ... 456

After short Debate, Question put:—The Committee divided:—Ayes 147; Noes 192.—(Division List, No. 75) 457

Amendment proposed, in page 2, line 8, to leave out Sub-section (b),—(*Mr. Grant Lawson*) 458

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After Debate, Amendment, by leave, withdrawn 468

Amendment proposed, in page 2, line 8, to leave out the words "or any other person,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 470

Amendment proposed, in Clause 2, line 9, to leave out from the word "deceased" to the end of Sub-section (b), and insert "to the extent to which a benefit accrues or arises by the cessor of such interest,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After Debate, Question put, and *negatived* 475

Amendment proposed to the proposed Amendment, to insert after the words "accrues or arises," the words "to the beneficiary,"—(*Mr. Brodrick.*)

Question proposed, "That those words be there inserted in the proposed Amendment."

After short Debate, Amendment, by leave, withdrawn 476

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Question proposed, "That those words be there inserted."

After Debate, Question put :—The Committee divided :—Ayes 116; Noes 153.—(Division List, No. 76) 487

Amendment proposed, in page 2, line 11, to leave out paragraph (c),—(*Mr. Gibson Bowles.*)

Question proposed, "That the words of the paragraph to the word 'and,' in line 16, stand part of the Clause."

After Debate, Question put :—The Committee divided :—Ayes 150; Noes 119.—(Division List, No. 77) 491

Committee report Progress; to sit again To-morrow 492

Building Societies (No. 2) Bill (No. 246)—

Order for Consideration, as amended by the Standing Committee, read.

After short Debate, Objection being taken,

Consideration, as amended by the Standing Committee, deferred till Monday next.

Supreme Court of Judicature (Procedure) Bill [*Lords*] (No. 258)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

After short Debate, Motion agreed to.

Bill read a second time, and committed for Monday next.

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Public Works Loans Bill (No. 235)—

Order for Third Reading read.

Motion made, and Question proposed, "That the Bill be now read the third time."

After short Debate, Motion agreed to 493

Bill read the third time, and passed.

Burgh Police (Scotland) Act (1892) Amendment Bill (No. 261)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

After short Debate, Motion *agreed to* 494

Bill read a second time, and committed for Monday next.

Poor Law Guardians (Ireland) (Women) Bill (No. 241)—Second Reading.

Objection taken; Second Reading deferred till Tuesday next.

Local Government Provisional Orders (No. 14) Bill (No. 236)—Read a second time, and committed.

Local Government Provisional Orders (No. 15) Bill (No. 237)—Read a second time, and committed.

Local Government Provisional Orders (No. 16) Bill (No. 245)—Read a second time, and committed.

Local Government Provisional Orders (No. 8) Bill (No. 220)—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Local Government Provisional Order (Poor Law) Bill (No. 232)—Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

Local Government Provisional Order (Gas) Bill (No. 226)—Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

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Electric Lighting Provisional Orders (No. 2) Bill (No. 164)—Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered To-morrow.

Commons Regulation Provisional Order (Luton) Bill (No. 223)—Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

Notice of Accidents Bill (No. 144)—Reported from the Standing Committee on Trade, &c.

Report to lie upon the Table, and to be printed. [No. 149.]

Minutes of Proceedings of the Committee to be printed. [No. 149.]

Bill, as amended by the Standing Committee, to be taken into consideration upon Monday next, and to be printed. [Bill 272.]

SELECTION (STANDING COMMITTEES)—TRADE, &c.—

Report presented,—(*Sir J. Mowbray.*)

Report to lie upon the Table

Chimney Sweepers Bill (No. 234)—Read a second time, and committed for Monday next.

DIVORCE BILLS—

Ordered, That the Select Committee on Divorce Bills do consist of,—The Lord Advocate, The Attorney General, Mr. Carson, Mr. Knox, Sir John Mowbray, Sir Charles Pearson, Mr. Stansfeld, Sir Richard Webster, and Mr. Wodehouse,—(*Sir J. Mowbray*) 496

Local Government (Ireland) Provisional Orders (No. 14) Bill—*Ordered* (*Mr. J. Morley, Sir J. T. Hibbert.*)

Ordered, That Standing Order 193A be suspended, and that the Bill be read the first time,—(*Mr. J. Morley.*)

Bill presented, and read first time. [Bill 271.]

COMMONS, WEDNESDAY, JUNE 6.

ORDERS OF THE DAY.

Finance Bill (No. 190)—COMMITTEE—[*Progress, 5th June.*]

Bill considered in Committee 497

(In the Committee.)

Clause 2.

Amendment proposed, in page 2, line 16, to leave out from the second "property," to "and," in line 18,—(*Sir R. Temple.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 498

After Debate, Question put, and *agreed to* 518

Amendment proposed, in page 2, line 19, after "annuity," insert "exceeding one hundred pounds per annum,"—(*Mr. Courtney.*)

After short Debate, Amendment, by leave, withdrawn 525

Amendment proposed, to leave out the word "either,"—(*Mr. Darling.*)

Question proposed, "That the word 'either' stand part of the Clause" ... 526

After short Debate, Amendment, by leave, withdrawn 528

Amendment proposed, in page 2, line 21, after the word "person," to insert the words "and not included in Sub-sections (b) and (c) hereof,"—(*Mr. Byrne*) 529

Question proposed, "That those words be there inserted."

After short Debate, Question put:—The Committee divided:—Ayes 145; Noes 192.—(Division List, No. 78) 530

Amendment proposed, in page 2, line 22, to leave out the words "by survivorship or otherwise," and insert the words "to any person,"—(*Mr. Byrne*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 2, line 23, at end, add—

"Provided that this sub-section shall not apply to survivorship annuities payable as long as one of the parties survive,"—(*Mr. Bartley.*)

Question proposed, "That those words be there added."

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FINANCE BILL—*continued.*

After short Debate, Question put, and *negatived* 531

Amendment proposed, in page 2, line 23, at end, add—

"Provided that this sub-section shall not apply to the Commissioners for the Reduction of the National Debt, or any Insurance or other Company or person who may have *bonâ fide* granted the annuity,"—(*Mr. Bartley*) 532

Question proposed, "That those words be there added."

After short Debate, Amendment, by leave, withdrawn 534

Amendment proposed, in page 2, line 28, to leave out the words "Estate Duty shall not be payable in respect of," and insert "Property passing on the death of the deceased shall not include,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 535

Several verbal Amendments *agreed to.*

Amendment proposed, in page 2, line 27, after the word "passes," to insert the words—

"Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife,"—(*Mr. H. Hobhouse.*)

Question proposed, "That those words be there inserted" 537

Amendment proposed to the proposed Amendment, to leave out the words "Estate Duty shall not be payable on any,"—(*Mr. Bousfield*) ... 540

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment."

After short Debate,

It being half-past Five of the clock, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again To-morrow.

Prevention of Cruelty to Children Bill (No. 242)—

Order read, for resuming Adjourned Debate on Amendment proposed [30th May] on Consideration of Bill, as amended.

Several Amendments *agreed to.*

After short Debate,

Bill read the third time, and passed 543

Commons Regulation Provisional Order (Luton) Bill (No. 223)—Read the third time, and passed.

Local Government Provisional Orders (No. 8) Bill (No. 220)—Read the third time, and passed 544

Local Government Provisional Order (Gas) Bill (No. 226)—Read the third time, and passed.

Local Government Provisional Order (Poor Law) Bill (No. 232)—Read the third time, and passed.

Local Government Provisional Orders (Housing of Working Classes) (No. 2) Bill (No. 227)—Read the third time, and passed.

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.) Bill (No. 206)—Read the third time, and passed.

Electric Lighting Provisional Orders (No. 2) Bill (No. 164)—As amended, considered; to be read the third time To-morrow.

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 255)—Read a second time, and committed.

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 256)—Read a second time, and committed.

Outdoor Relief (Friendly Societies) Bill (No. 14)—Considered in Committee, and reported, without Amendment; Bill read the third time, and passed.

Public Petitions Committee—

Sixth Report brought up, and read; to lie upon the Table, and to be printed.

LORDS, THURSDAY, JUNE 7.

Perjury Bill (No. 67)—

Order of the Day for the Second Reading, read 545

Moved, "That the Bill be now read 2^{a},"—(*The Lord Chancellor.*)

After short Debate, Motion *agreed to*:—Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Thursday next.

Local Government (Ireland) Provisional Order (No. 4) Bill—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow 546

Local Government Provisional Orders (No. 4) Bill (No. 45)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

Local Government Provisional Orders (No. 6) Bill (No. 70)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

Electric Lighting Provisional Orders (No. 1) Bill (No. 75)—Read 2^{a} (according to Order), and committed to a Committee of the Whole House To-morrow.

Pier and Harbour Provisional Orders (No. 2) Bill (No. 76)—Read 2^{a} (according to Order).

Local Government (Ireland) Provisional Order (No. 8) Bill (No. 73)—Read 2^{a} (according to Order), and committed to a Committee of the Whole House To-morrow.

Arbitration (Scotland) Bill [H.L.] **(No. 78)**—House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

Trout Fishing (Scotland) Bill [H.L.] **(No. 85)**—Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

Outdoor Relief (Friendly Societies) Bill—Brought from the Commons; read 1^{a}, and to be printed. (No. 88)

Prevention of Cruelty to Children Bill—Brought from the Commons; read 1^{a}, and to be printed. (No. 89.)

Public Works Loans Bill—Brought from the Commons; read 1^{a}, and to be printed. (No. 90) 547

Commons Regulation Provisional Order (Luton) Bill—Brought from the Commons; read 1^{a}, to be printed; and referred to the Examiners. (No. 91.)

THE N'GAMILAND CONCESSION—Questions, Mr. Knox; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) ... 581
BECHUANALAND—Questions, Mr. Knox; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) 582
EVICTED FARMS IN TYRONE—Question, Mr. Knox; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 583
LANCE CORPORALS IN INDIA—Question, Colonel Waring; Answer, The Secretary of State for India (Mr. H. H. Fowler).
NEWCASTLE WEST PETTY SESSIONS CLERK—Questions, Mr. M. Austin; Answers, The Chief Secretary for Ireland (Mr. J. Morley)... ... 584
HOLDERS OF GOVERNMENT STOCK—Question, Sir G. Baden-Powell; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 585
SMEARING OF MANGO TREES IN BEHAR—Question, Mr. Caine; Answer, The Secretary of State for India (Mr. H. H. Fowler) 586
SPECIAL TRAINS FOR INDIAN GOVERNMENT OFFICIALS—Question, Mr. Caine; Answer, The Secretary of State for India (Mr. H. H. Fowler).
ELECTRICAL COMMUNICATION WITH LIGHTHOUSES—Question, Mr. Penrose FitzGerald; Answer, The President of the Board of Trade (Mr. Bryce) 587
POOR LAW BOUNDARIES IN KENT—Questions, Colonel Warde; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) 588
THE FINANCE BILL—Questions, Mr. M. Healy, Mr. Dane; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).
THE COLONIES AND THE DEATH DUTIES—Questions, Mr. W. Redmond; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) ... 589
THE COUNTY OF LONDON—Question, Mr. Benn; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 590
THE SCILLY ISLANDS—Question, Mr. Channing; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) 591
LAUNDRIES AND THE FACTORY BILL—Question, Mr. Stuart-Wortley; Answer, The Secretary of State for the Home Department (Mr. Asquith).
MR. KINCHANT'S CASE—Question, Mr. Cobb; Answer, The Secretary of State for the Home Department (Mr. Asquith).
CHLOROFORM AT KING'S COLLEGE HOSPITAL—Question, Mr. Channing; Answer, The Secretary of State for the Home Department (Mr. Asquith) 593
CHRIST CHURCH NATIONAL SCHOOL, HAMPSTEAD—Question, Mr. Channing; Answer, The Vice President of the Council (Mr. Acland).
ACCOUNTS OF VOLUNTARY SCHOOLS—Question, Mr. Channing; Answer, The Vice President of the Council (Mr. Acland) 594
TAIN COLLISION—Question, Mr. Channing; Answer, The President of the Board of Trade (Mr. Bryce).
THE LIQUOR TRAFFIC BILL—Questions, Mr. T. W. Russell; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) 595

ORDERS OF THE DAY.

———o———

Finance Bill (No. 190)—COMMITTEE—[*Progress, 6th June.*]
Bill considered in Committee.
(In the Committee.)
Clause 2.
Amendment again proposed, in page 2, line 27, after the word "passes," to insert the words—
"Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife,"—(*Mr. H. Hobhouse.*)
Question again proposed, "That those words be there inserted."

FINANCE BILL—*continued.*

Amendment again proposed to the proposed Amendment, to leave out the words "Estate Duty shall not be payable on any,"—*(Mr. Bousfield.)*

Question again proposed, "That the words proposed to be left out stand part of the proposed Amendment."

After Debate, Amendment to the proposed Amendment, by leave, withdrawn 613

Question again proposed, "That those words be there inserted."

After short Debate, Amendment proposed to the proposed Amendment, before the first word "Estate," to insert the word "neither,"—(*Mr. Matthews.*)

Question proposed, "That the word 'neither' be there inserted in the proposed Amendment."

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn 616

Question again proposed, "That those words be there inserted."

After short Debate, Amendment proposed to the proposed Amendment, at the end thereof, to add the words—

"Provided that the amount of the property so passing shall not exceed one-third of the whole estate,"—(*Sir J. Lubbock*) 617

Question put, "That those words be added to the proposed Amendment."

The Committee divided:—Ayes 201; Noes 241.—(Division List, No. 79.)

Question,

"That the words 'Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife' be there inserted,"

put, and *negatived.*

Amendment proposed, in page 2, line 27, at end, to insert—

"Estate Duty shall not be payable upon the survivorship to any annuity for the joint lives of husband and wife,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted" 618

After Debate, Amendment, by leave, withdrawn 621

Amendment proposed, in page 2, line 28, to leave out the words "Estate Duty shall not be payable in respect of," and insert the words "property passing on the death of the deceased shall not include,"—(*Mr. Butcher.*)

Amendment *agreed to* 622

Amendment proposed, in page 2, line 29, to leave out from the word "person," to end of Clause,—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 623

After Debate, Amendment, by leave, withdrawn 629

Amendment proposed, in page 2, line 29, to leave out from the word "person," to end of Clause, and insert the words

"nor upon any property which would have been free from Succession Duty under the 12th section of 'The Succession Duty Act, 1853,'"—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 630

After short Debate, Amendment, by leave, withdrawn 631

Amendment proposed, in page 2, after line 30, to insert the words—

"Estate Duty shall not be payable on any property leased for the life of another, or for the longest of two or more lives, upon the expiration of such lease,"—(*Mr. Grant Lawson.*)

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FINANCE BILL—*continued.*

Question proposed, "That those words be there inserted" 633

After short Debate, Amendment, by leave, withdrawn 634

Amendment proposed, in page 2, line 30, after the word "deceased," to insert the words—

(3) Where Estate Duty has become payable in respect of any property but has not been fully paid, and by reason of another death Estate Duty becomes again payable in respect of the same property, so much of the former Estate Duty as has not been paid before the occurrence of such death shall cease to be payable,"—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted" 635

After short Debate, Amendment, by leave, withdrawn 636

Clause, as amended, agreed to.

Clause 3.

Amendment proposed, in page 2, line 32, after the word "property," to insert the words "liable to such duty,"—(*Mr. Hanbury.*)

Question proposed, "That those words be there inserted" 637

Question put, and *agreed to.*

Amendment proposed, in page 2, lines 32 and 33, to leave out the words "so passing," in order to insert the words—

"Of which the deceased was competent to dispose beneficially by will, or has disposed of by *donatio mortis causâ* of gift made within twelve months of death,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words 'so passing' stand part of the Clause" 643

After Debate, Question put:—The Committee divided:—Ayes 169; Noes 129.—(Division List, No. 80) 666

Committee report Progress; to sit again To-morrow.

Electric Lighting Provisional Orders (No. 2) Bill (No. 164)—Read the third time, and passed.

Local Government (Ireland) Provisional Order (No. 9) Bill (No. 238)—Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow 667

Local Government (Ireland) Provisional Order (No. 10) Bill (No. 239)—Reported, with an Amendment [Provisional Order confirmed]; as amended, to be considered To-morrow.

SELECTION (JOINT COMMITTEE)—

Report to lie upon the Table.

MESSAGE FROM THE LORDS—

That they have agreed to,—

Local Government Provisional Order (Housing of Working Classes) Bill.

Local Government Provisional Orders Bill.

Local Government Provisional Orders (No. 2) Bill.

Local Government Provisional Orders (No. 3) Bill.

That they have passed a Bill, intituled, "An Act to amend the law relating to the Limitation of Actions." [Limitation of Actions Bill [Lords].]

Savings Banks (Societies) Bill (No. 233)—Considered in Committee.

(In the Committee).

Clause 1.

Committee report Progress; to sit again To-morrow.

Locomotive Threshing Engines Bill—

The Select Committee on the Locomotive Threshing Engines Bill was nominated of:—Sir Alexander Acland-Hood, Mr. Everett, Sir Walter Foster, Mr. Jeffreys, Sir John Kennaway, Sir John Kinloch, and Mr. Strachey.

Ordered, That Three be the quorum,—(*Mr. T. E. Ellis.*)

Food Products Adulteration—

Ordered, That the Committee upon Food Products Adulteration do consist of Seventeen Members.

The Committee was accordingly nominated of:—Colonel Bagot, Mr. Bolitho, Sir Charles Cameron, Mr. Channing, Mr. Coleman, Mr. Colston Mr. Frederick Frye, Mr. Herbert Gardner, Mr. Maurice Healy, Mr. Jeffreys, Mr. Kearley, Mr. Lambert, Mr. Horace Plunkett, Sir Henry Roscoe, Sir Mark Stewart, Colonel Warde, and Mr. Yerburgh ... 668

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Five be the quorum,—(*Mr. T. E. Ellis.*)

LORDS, FRIDAY, JUNE 8.

Indian Railway Companies Bill (No. 86)—

Order of the Day for the Second Reading, read 669

Moved, "That the Bill be now read 2ª,"—(*The Lord Reay.*)

Motion *agreed to*; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

Marking of Foreign and Colonial Produce—

Message from the Commons giving leave to Lieutenant-Colonel Howard Vincent, C.B. (a Member), to attend the Select Committee (pursuant to message of yesterday) 670

Canal Rates, Tolls, and Charges Provisional Order Bills—

The Evidence taken before the Joint Committee from time to time to be printed, but no copies to be delivered except to Members of the Committee and to such other persons as the Committee shall think fit, until further order. (No. 97.)

Town Improvements (Betterment)—

The Evidence taken before the Select Committee from time to time to be printed, but no copies to be delivered except to Members of the Committee and to such other persons as the Committee shall think fit, until further order. (No. 98.)

Local Government (Ireland) Provisional Order (No. 4) Bill—Read 3ª (according to Order), and passed.

Local Government Provisional Orders (No. 4) Bill (No. 45)—Read 3ª (according to Order), and passed.

Local Government Provisional Orders (No. 6) Bill (No. 70)—Read 3ª (according to Order), and passed.

Electric Lighting Provisional Orders (No. 1) Bill (No. 75)—House in Committee (according to Order); Bill reported without Amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

Local Government (Ireland) Provisional Order (No. 8) Bill (No. 73)—House in Committee (according to Order); Bill reported without Amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

Trout Fishing (Scotland) Bill [H.L] **(No. 85)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Electric Lighting Provisional Orders (No. 2) Bill—Read 1ª; to be printed; and referred to the Examiners. (No. 99) 671

COMMONS, FRIDAY, JUNE 8.

QUESTIONS.

Ely Valley Railway—Question, Mr. A. Williams; Answer, The President of the Board of Trade (Mr. Bryce).
Carnoustie Police District—Questions, Sir J. Leng; Answers, The Secretary for Scotland (Sir G. Trevelyan) 672
Publicans as Magistrates in Ireland—Questions, Mr. T. W. Russell, Mr. M'Cartan, Mr. Dane, Mr. Sexton; Answers, The Chief Secretary for Ireland (Mr. J. Morley) 673
Navigation Difficulties off May Island—Question, Sir J. Leng; Answer, The President of the Board of Trade (Mr. Bryce) ... 674
Mrs. Elizabeth Gladstone and Her Tenants—Question, Mr. O'Driscoll; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 675
The Flesk Salmon Fisheries—Question, Mr. O'Driscoll; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 676
The Royal Hospital for Incurables, Dublin—Questions, Mr. O'Driscoll, Mr. T. W. Russell, Mr. Sexton; Answers, The Chief Secretary for Ireland (Mr. J. Morley) 677
Dockyard Pensions—Questions, Viscount Cranborne; Answers, The Civil Lord of the Admiralty (Mr. E. Robertson) 679
Portadown Post Office—Question, Mr. Macartney; Answer, The Postmaster General (Mr. A. Morley) 680
Labourers' Cottages in the Skibbereen Union—Question, Mr. W. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
Irish Education Office—Question, Mr. W. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 681
Horse-Stabbing in Tipperary—Question, Mr. Dane; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
The Ramsgate Lifeboat—Question, Mr. E. H. Bayley; Answer, The President of the Board of Trade (Mr. Bryce) 682
Ross Board Schools—Questions, Mr. Radcliffe Cooke; Answers, The Vice President of the Council (Mr. Acland).
Carn National School—Question, Mr. Sexton; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 684
Glasgow Pupil Teachers' Institute—Question, Sir C. Cameron; Answer, The Secretary for Scotland (Sir G. Trevelyan) 685
The County of London—Question, Mr. Benn; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre).
Strangford (County Down) Churchyard—Question, Mr. Wolff; Answer, The Chief Secretary for Ireland (Mr. J. Morley) ... 686
Labourers' Dwellings at Augheygalt—Questions, Mr. A. O'Connor; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

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IMPORTS OF FOREIGN-MADE GOODS—Questions, Mr. Macdona, Mr. Stuart-Wortley; Answers, The President of the Board of Trade (Mr. Bryce) 687

FIGHTING IN CHITRAL—Question, Sir C. W. Dilke; Answer, The Secretary of State for India (Mr. H. H. Fowler) 688

POUT CULTCH—Question, Major Rasch; Answer, The President of the Board of Trade (Mr. Bryce).

WAREHOUSING CODE—Question, Mr. Parker Smith; Answer, The Secretary to the Treasury (Sir J. T. Hibbert).

THE OTTAWA CONFERENCE—Question, Mr. Crombie; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) 689

SECONDARY AND TECHNICAL EDUCATION IN SCOTLAND—Question, Mr. D. Crawford; Answer, The Secretary for Scotland (Sir G. Trevelyan).

UGANDA AND UNYORO—Questions, Mr. Yerburgh; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

OFFICIAL COUNTY DESCRIPTIONS—Question, Mr. Benn; Answer, The President of the Board of Agriculture (Mr. H. Gardner) ... 691

JUSTICE HAWKINS AND DERBY DAY—Questions, Mr. Hanbury; Answers, The Solicitor General (Mr. R. T. Reid).

THE NEW DEATH DUTIES—Question, Mr. M. Healy; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 692

THE ANGLO-BELGIAN AGREEMENT—Questions, Sir E. Ashmead-Bartlett, Sir C. W. Dilke; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 693

BETTING AND GAMBLING—Question, Mr. W. Johnston; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 694

ORDERS OF THE DAY.

—o—

Finance Bill (No. 190)—COMMITTEE—[*Progress, 7th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 3.

Amendment proposed, in page 2, line 33, to leave out the words "aggregated so as to form one estate," and insert

"separated so as to form two estates, the one personal, the other real,"—(*Colonel Kenyon-Slaney.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 700

After Debate, Question put:—The Committee divided:—Ayes 218; Noes 166.—(Division List, No. 81) 714

Amendment proposed, in page 2, line 36, after the word "passing," to insert the words "in which the deceased never had an interest or,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted" ... 717

After short Debate, Question put, and *agreed to* 720

Amendment proposed, in page 2, line 36, after the word "which," to insert the words

"not being property of which the deceased was, at the time of his death, competent to dispose, passes,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 721

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FINANCE BILL—*continued.*

After Debate, Question put:—The Committee divided:—Ayes 94; Noes 130.—(Division List, No. 82) 725

Amendment proposed, in page 2, line 36, to leave out the words "under a disposition not made by the deceased,"—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 726

After short Debate, Amendment, by leave, withdrawn 727

Several verbal Amendments, proposed by the Solicitor General, Mr. Gibson Bowles, and Mr. T. H. Bolton, *agreed to.*

Amendment proposed, in page 2, line 39, after the word "them," to insert the words—

"Or which passes under any settlement made in contemplation of marriage, where the ultimate succession to such property falls upon the child or children of the marriage, or their descendants,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 728

After Debate, Amendment, by leave, withdrawn 733

Amendment proposed, in page 2, line 42, at end, add

"but if any benefit in the property so passing under a disposition made by the deceased is reserved or given to the wife, or husband, or lineal ancestor, or lineal descendant of the deceased, such benefit shall be aggregated with property of the deceased for the purpose of determining the rate of Estate Duty,"—(*Mr. R. T. Reid*) 734

Question, "That those words be there inserted," put, and *agreed to.*

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

After Debate, Question put:—The Committee divided:—Ayes 101; Noes 58.—(Division List, No. 83) 746

Clause 4.

Amendment proposed, in page 3, line 2, to leave out the words "remains settled," and insert the word "passes,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 747

After Debate, Question put, and *agreed to* 752

Amendment proposed, in page 3, line 3, at end, to add—

"Any person accountable for the duty may decide whether he will pay the Estate Duty only or the Estate Duty and a further Estate Duty. In the event of his paying the Estate Duty only the payment under this part of the Act shall be the same as if the property were not settled,"—(*Mr. Bartley.*)

Question proposed, "That those words be there added" 753

After short Debate, Amendment, by leave, withdrawn 755

Amendment proposed, in page 3, line 4, to leave out paragraph (a)—(*Mr. W. Ambrose.*)

Question proposed, "That the words '(a) *a further* Estate Duty on the principal value of the' stand part of the Clause."

After short Debate, Question put:—The Committee divided:—Ayes 114; Noes 76.—(Division List, No. 84.)

Verbal Amendments, proposed by Mr. Gibson Bowles, *agreed to.*

Amendment proposed, in page 3, line 9, to leave out the word "was," and insert the word "had,"—(*Mr. Butcher.*)

Question proposed, "That the word 'was' stand part of the Clause" ... 757

FINANCE BILL—*continued.*

After short Debate, Question put:—The Committee divided:—Ayes 105; Noes 71.—(Division List, No. 85) 759

Committee report Progress; to sit again upon Monday next.

Local Government (Ireland) Provisional Order (No. 9) Bill (No. 238)—Read the third time, and passed.

Local Government (Ireland) Provisional Order (No. 10) Bill (No. 239)—As amended, considered; to be read the third time upon Monday next.

Local Government Provisional Order (No. 17) Bill (No. 248)—Read a second time, and committed.

Local Government Provisional Orders (No. 18) Bill (No. 257)—Read a second time, and committed 760

Sea Fisheries (Shell Fish) Bill—*Ordered* (*Mr. Bryce, Mr. Secretary Asquith, Mr. Burt*:)—Bill presented, and read first time. [Bill 274.]

LORDS, MONDAY, JUNE 11.

Police (Slaughter of Injured Animals) Bill (No. 74) *now* Injured Animals Bill—

House in Committee (according to Order) 761

Several Amendments *agreed to.*

Bill re-committed to the Standing Committee; and to be printed, as amended. (No. 100) 764

Merchandise Marks Act (1887) Amendment Bill (No. 66)—

Order of the Day for the Second Reading, read.

Moved "That the Bill be now read 2ª,"—(*The Earl of Denbigh.*)

After Debate, on Question? their Lordships divided:—Contents 49; Not-Contents 26 779

Resolved in the affirmative.

Bill read 2ª accordingly, and committed to a Committee of the Whole House.

UGANDA—Question and Observation, Lord Stanmore; Answer, The Secretary of State for Foreign Affairs (The Earl of Kimberley).

STRANORLAR AND GLENTIES RAILWAY—Questions and Observations, The Earl of Mayo; Answers, The First Lord of the Treasury and Lord President of the Council (The Earl of Rosebery) 786

Water Orders Confirmation Bill [H.L.] **(No. 44)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow 787

Electric Lighting Provisional Orders (No. 3) Bill [H.L.]—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

Electric Lighting Provisional Orders (No. 4) Bill [H.L.] **(No. 47)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

Gas Orders Confirmation (No. 2) Bill [H.L.] **(No. 42)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow 788

Tramways Orders Confirmation (No. 1) Bill [H.L.] **(No. 43)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

Local Government (Ireland) Provisional Order (No. 8) Bill (No. 73)—Read 3ª (according to Order), and passed.

Indian Railway Companies Bill (No. 86)—House in Committee (according to Order): Amendments made: Bill re-committed to the Standing Committee; and to be printed as amended. (No. 101.)

Committee of Selection for Standing Committees—

Report from, that the Committee have added the Lord Braye to the Standing Committee; read, and ordered to lie on the Table.

Local Government (Ireland) Provisional Order (No. 9) Bill—Brought from the Commons; read 1ª; and referred to the Examiners.

COMMONS, MONDAY, JUNE 11.

QUESTIONS.

The Panama Canal—Question, Colonel Howard Vincent; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

St. Paul's School—Question, Mr. J. Lowther; Answer, The Vice President of the Council (Mr. Acland) 789

The Tobermory Procurator Fiscal—Question, Mr. Caldwell; Answer, The Lord Advocate (Mr. J. B. Balfour).

Irish Board of Works' Inspectors—Question, Sir T. Esmonde; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) ... 790

The Glenbeigh Shell Fatality—Question, Sir T. Esmonde; Answer, The Secretary of State for War (Mr. Campbell-Bannerman).

Government Stationery Contracts—Question, Sir W. Hart-Dyke; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) ... 791

Ashton-under-Lyne Sewerage Scheme—Questions, Mr. Harrop Sidebottom, Mr. Addison; Answers, The President of the Local Government Board (Mr. Shaw-Lefevre) 792

Trade Societies and the Post Office Savings Banks—Question, Mr. Howell; Answer, The Postmaster General (Mr. A. Morley) ... 793

Alleged Intimidation in Wexford—Questions, Mr. T. W. Russell, Mr. Thomas Healy, Mr. Sexton, Mr. Macartney; Answers, The Chief Secretary for Ireland (Mr. J. Morley), Mr. Speaker 794

The Embarkation of Troops—Question, Colonel Palmer; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 797

The Crown and Unwilled Property—Questions, Colonel Palmer, Mr. Bartley; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 798

Small-Pox at Rawtenstall—Question, Mr. Snape; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 799

Agricultural Depression in Essex—Questions, Colonel Lockwood, Colonel Howard Vincent; Answers, The President of the Board of Agriculture (Mr. H. Gardner) 800

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ATTACK ON THE POLICE AT GWEEDORE—Questions, Mr. Ross, Mr. Dane; Answers, The Chief Secretary for Ireland (Mr. J. Morley) ... 801
THE WELSH CATHEDRALS—Questions, Viscount Wolmer, Mr. Talbot, Mr. Griffith-Boscawen, Viscount Cranborne; Answers, The Secretary of State for the Home Department (Mr. Asquith) 802
GYMNASTIC APPARATUS FOR RURAL SCHOOLS—Questions, Viscount Wolmer, Mr. Talbot, Viscount Cranborne; Answers, The Vice President of the Council (Mr. Acland) 804
THE ANGLO-BELGIAN AGREEMENT—Questions, Mr. J. W. Lowther; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 805
THE HIGHLANDS AND ISLANDS COMMISSION—Questions, Dr. Macgregor; Answers, The Secretary for Scotland (Sir G. Trevelyan).
THE ARRESTS AT RIO—Question, Mr. Paul; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 806
UNWIELDY CLASSES IN LONDON SCHOOLS—Question, Mr. Pickersgill; Answer, The Vice President of the Council (Mr. Acland) 807
FEMALE PRISONERS IN POLICE CELLS—Question, Mr. Pickersgill; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 808
SWINE FEVER—Questions, Mr. Chaplin; Answers, The President of the Board of Agriculture (Mr. H. Gardner).
CONSTABLES AT PUBLIC MEETINGS IN GALWAY—Question, Colonel Nolan; Answer, The Chief Secretary for Ireland (Mr. J. Morley) ... 809
INCOME TAX ON IMAGINARY FARMING PROFITS—Question, Mr. Combe; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) ... 810
THE NEW ESTATE DUTY ON PROPERTY ABROAD—Question, Mr. Gibson Bowles; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).
LAND TAX COMMISSIONERS—Question, Mr. Herbert Lewis; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).
THE DUNPHAIL RAILWAY ACCIDENT—Question, Mr. Weir; Answer, The President of the Board of Trade (Mr. Bryce) 811
THE PRISONS COMMITTEE—Question, Mr. Hopwood; Answer, The Secretary of State for the Home Department (Mr. Asquith) 812
NIGER COMPANY'S DUTIES—Question, Mr. J. W. Lowther; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).
THE BRUSSELS ACT—Question, Mr. J. W. Lowther; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 813
PRIMARY EDUCATION IN GUERNSEY—Question, Mr. Carvell Williams; Answer, The Vice President of the Council (Mr. Acland).
ARMY ESTIMATES—Statement, The Chancellor of the Exchequer (Sir W. Harcourt) 814

MOTION.

———o———

MOTION FOR ADJOURNMENT—AGRICULTURAL DEPRESSION (ESSEX)—

Motion made, and Question proposed, "That this House do now adjourn,"—(*Captain Naylor-Leyland.*)

After Debate, Mr. H. Gardner rose in his place, and claimed to move, "That the Question be now put" 852

Question, "That the Question be now put," put, and *agreed to.*

Question put accordingly, "That this House do now adjourn."

The House divided:—Ayes 163; Noes 205.—(Division List, No. 86.)

ORDERS OF THE DAY.

——o——

Finance Bill (No. 190)—Committee—[*Progress, 8th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 4.

Amendment proposed, in page 3, line 11, after the word "property," to insert the words "in which case the further Estate Duty shall not be payable,"—(*Mr. Graham Murray.*)

Question proposed, "That those words be there inserted" 854

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, to add at the end of Sub-section (b)

"and during the continuance of any settlement further Estate Duty shall not be payable more than once,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there added."

After Debate, Question put, and *agreed to* 855

Amendment proposed, in page 3, line 11, after the word "property," to insert,

"(c) And if the only life interest in such property arising on the death of the deceased be that of a husband or wife of the deceased, the further Estate Duty shall not be payable,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 857

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 3, line 11, at end, insert—

"Neither Estate Duty, or further Estate Duty, shall be payable in respect of property comprised in a marriage settlement, and which does not exceed at the date of the settlement in the aggregate in value or amount the sum of £10,000, so long as such property is enjoyed under or by virtue of the settlement by the wife, husband, or issue of the settlor,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 858

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 3, line 11, at end, insert—

"Neither Estate Duty, nor further Estate Duty, shall be payable in respect of property comprised in a marriage settlement and not in the aggregate exceeding at the date of the settlement in value or amount the sum of £10,000, so long as such property is enjoyed under or by virtue of the settlement by the wife, husband, or issue of the marriage,"—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted"

After short Debate, Amendment, by leave, withdrawn 859

Amendment proposed, in page 3, line 11, at end, to insert—

"(c) If upon the death of any person Estate Duty shall become payable in respect of any property upon which the further Estate Duty has been paid or become payable by or on behalf of such person, there shall be deducted from such Estate Duty the amount of the further Estate Duty so paid,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 860

After Debate, Amendment, by leave, withdrawn 866

Amendment proposed, in page 3, line 11, after the last Amendment, to insert the words—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest,"—(*Mr. Butcher*) 867

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FINANCE BILL—*continued.*

Question proposed, "That those words be there inserted."

After Debate, Question put:—The Committee divided:—Ayes 76; Noes 127.—(Division List, No. 87) 871

Amendment proposed, in page 3, line 15, after the word "property," to insert the words "notwithstanding anything hereinbefore contained,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *negatived* 872

Amendment proposed, at the end of the Clause, to add the words—

"Any person paying the duty payable under this section upon property comprised in a settlement may deduct the amount of the *ad valorem* Stamp Duty (if any) charged on the settlement,"—(*Mr. Butcher.*)

Question proposed, "That those words be there added."

Amendment proposed to the proposed Amendment, in line 1, after the word "the," to insert the words "further estate,"—(*The Chancellor of the Exchequer*) 873

Question proposed, "That those words be inserted in the said proposed Amendment."

After short Debate, Question put:—The Committee divided:—Ayes 161; Noes 123.—(Division List, No. 88) 875

Words, as amended, added.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

After Debate, Question put, and *agreed to* 880

Clause 5.

Amendment proposed, in page 3, line 20, after the word "duty," to insert the words

"calculated at the rate and in the manner provided by Section 7, Sub-section (6) hereof,"—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *negatived* 881

Amendment proposed, in page 3, line 21, after the word "property," to leave out to the word "on" in line 22, in order to insert the words

"which but for the passing of this Act would be liable to the duties mentioned in Clause 1 of the First Schedule to this Act,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 882

After Debate, Question put:—The Committee divided:—Ayes 148; Noes 117.—(Division List, No. 89) 887

Committee report Progress; to sit again To-morrow.

Supreme Court of Judicature (Procedure) Bill (No. 258)—

Bill considered in Committee.

(In the Committee.)

Several Amendments agreed to.

Committee report Progress; to sit again To-morrow 888

Chimney Sweepers Bill (No. 234)—

Bill considered in Committee.

(In the Committee.)

Several Amendments agreed to.

Bill reported; as amended, to be considered To-morrow, and to be printed. [Bill 277] ... 889

Boards of Conciliation Bill (No. 135)—

Order for Second Reading read.

After short Debate, Objection being taken to Further Proceedings, Second Reading deferred till Monday next ... 890

Local Government (Ireland) Provisional Order (No. 10) Bill (No. 239)—Read the third time, and passed.

UNIFORMS BILL—

Ordered, That the Select Committee on Uniforms Bill have power to send for persons, papers, and records,—(*Mr. Brookfield.*)

Church Patronage Bill (No. 11)—Reported from the Standing Committee on Law, &c.

Report to lie upon the Table, and to be printed. [No. 158.]

Minutes of Proceedings of the Committee to be printed. [No. 158.]

Bill, as amended by the Standing Committee, to be taken into consideration upon Thursday, and to be printed. [Bill 276.]

MESSAGE FROM THE LORDS—

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 4) Bill,

Local Government Provisional Orders (No. 4) Bill,

Local Government Provisional Orders (No. 6) Bill.

That they have passed a Bill, intituled, "An Act to amend the Acts of the eighth and ninth years of Victoria, chapter twenty-six, and of the twenty-third and twenty-fourth years of Victoria, chapter forty-five, relating to Fishing for Trout or other fresh-water Fish by nets in the Rivers and Waters of Scotland, and to make provision for a close time,"—[Trout Fishing (Scotland) Bill [*Lords*].]

Notice of Accidents Bill (No. 272)—As amended, considered; read the third time, and passed.

Heritable Securities (Scotland) Bill (No. 207)—Considered in Committee ... 891

(In the Committee.)

Clause 1.

Committee report Progress; to sit again upon Wednesday.

Burgh Police (Scotland) Act (1892) Amendment Bill (No. 261)—Considered in Committee, and reported, without Amendment; read the third time, and passed.

Public Libraries (Ireland) Acts Amendment Bill—Ordered, That Mr. Ross be discharged from the Select Committee on Public Libraries (Ireland) Acts Amendment Bill.

Ordered, That Mr. William Johnston be added to the Committee,—(*Mr. Akers-Douglas.*)

Solicitors' Examination Bill—Lords Amendments to be considered forthwith; considered, and agreed to.

Pier and Harbour Provisional Order (No. 4) Bill—*Ordered* (*Mr. Burt, Mr. Bryce*).

Ordered, That Standing Order 193A be suspended, and that the Bill be read the first time,—(*Mr. Burt.*)
Bill presented, and read first time. [Bill 275.]

House of Commons Accommodation—

Select Committee thereon nominated,—(*Mr. T. E. Ellis.*)

Companies' Debentures Registration, &c., Bill—*Ordered* (*Sir Albert Rollit, Mr. Arnold-Forster, Mr. Mather, Mr. Bucknill, Mr. Barrow*;)—Bill presented, and read first time. [Bill 278] 892

LORDS, TUESDAY, JUNE 12.

The Earl of Carnarvon—Took the Oath 893

Prize Courts Bill (No. 56)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Chancellor.*)

After short Debate, Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next ... 894

Public Works Loans Bill (No. 90)—

Order of the Day for the Second Reading, read.

After short Debate, Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next 895

Pistols Bill [H.L.] **(No. 40)**—Reported from the Standing Committee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 102.)

Music and Dancing Licences (Middlesex) Bill (No. 69)—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 103.)

Commissioners of Works Bill (No. 68)—Reported from the Standing Committee without Amendment, and to be read 3ª on Thursday next.

Arbitration (Scotland) Bill [H.L.] **(No. 78)**—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 104.)

Indian Railway Companies Bill (No. 101)—Reported from the Standing Committee without further Amendment: The Report of the Amendments made in Committee of the whole House to be received on Thursday next.

Gas Orders Confirmation (No. 1) Bill [H.L.] **(No. 41)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received on Thursday next 896

Education Provisional Order Confirmation (London) Bill [H.L.] **(No. 55)**—Read 2ª (according to Order).

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [H.L.] **(No. 54)**—Read 2ª (according to Order).

Local Government (Ireland) Provisional Order (No. 6) Bill (No. 71)—Read 2ª (according to Order), and committed to a Committee of the Whole House on Friday next.

Wemyss, &c., Water Provisional Order Bill (No. 80)—Read 2ª (according to Order), and committed to a Committee of the Whole House on Friday next.

Metropolitan Police Provisional Order Bill (No. 34)—Read 2ª (according to Order), and committed to a Committee of the Whole House on Friday next.

Water Orders Confirmation Bill [H.L.] **(No. 44)**—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

Electric Lighting Provisional Orders (No. 3) Bill [H.L.]—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

Electric Lighting Provisional Orders (No. 4) Bill [H.L.] **(No. 47)**—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

Electric Lighting Provisional Orders (No. 5) Bill [H.L.] **(No. 50)**—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received on Thursday next ... 897

Gas Orders Confirmation (No. 2) Bill [H.L.] **(No. 42)**—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

Tramway Orders Confirmation (No. 1) Bill [H.L.] **(No. 43)**—Order for receiving the Report of Amendments read, and discharged.

Burgh Police (Scotland) Act (1892) Amendment Bill—Brought from the Commons; read 1ª, and to be printed. (No. 105.)

Notice of Accidents Bill—Brought from the Commons; read 1ª, and to be printed. (No. 106.)

Local Government (Ireland) Provisional Order (No. 10) Bill—Brought from the Commons; read 1ª; to be printed, and referred to the Examiners. (No. 107.)

COMMONS, TUESDAY, JUNE 12.

PRIVATE BUSINESS.

Great Western Railway (No. 1) Bill [*Lords*] (*by Order*)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

After short Debate, Motion *agreed to;* Bill read a second time, and committed 898

Moved,

"That it be an Instruction to the Committee to whom the Bill is referred to strike out from the Bill so much thereof as authorises the construction and maintenance of the railways and works described as Railway No. 1 and Railway No. 2,"—(*Sir G. Osborne Morgan.*)

The Motion being opposed, the Debate stood adjourned.

Debate to be resumed upon Thursday.

QUESTIONS.

MARRIED QUARTERS FOR PRISON OFFICIALS AT DARTMOOR—Question, Mr. Luttrell; Answer, The Secretary of State for the Home Department (Mr. Asquith).

EXAMINATIONS FOR SANITARY INSPECTORSHIPS—Question, Mr. Knatchbull-Hugessen; Answer, The Secretary to the Local Government Board (Sir W. Foster) 899

THE METROPOLITAN RAILWAY—Question, Mr. Weir; Answer, The President of the Board of Trade (Mr. Bryce).

MILTOWN MALBAY POSTAL ARRANGEMENTS—Question, Mr. W. Redmond; Answer, The Postmaster General (Mr. A. Morley) 900

DISTRICT BOARDS OF WORKS—Question, Mr. C. Hobhouse; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre).

COLONEL STEWART'S GRIEVANCE—Question, Mr. Rentoul; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 901

BENGAL PILOT SERVICE—Question, Sir Seymour King; Answer, The Secretary of State for India (Mr. H. H. Fowler).

TREATIES WITH THE ABOR TRIBES—Question, Mr. H. J. Wilson; Answer, The Secretary of State for India (Mr. H. H. Fowler) 902

THE GREEN PARK—Questions, Mr. Hugh Hoare; Answers, The First Commissioner of Works (Mr. H. Gladstone) 903

THE EXPLOSION ON THE "GALATEA"—Question, Mr. Gourley; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth).

LAND-GRABBING IN NEWCASTLE WEST UNION—Question, Mr. Macartney; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 904

ABSTRACTORS IN THE CIVIL SERVICE—Question, Sir F. Dixon-Hartland; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) ... 905

WICKLOW COUNTY OFFICIALS' RESIDENCES—Questions, Mr. Sweetman, Mr. M'Cartan; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

OFFICE OF NATIONAL EDUCATION IN IRELAND—Question, Mr. W. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 906

KABA REGA—Question, Mr. Crosfield; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

"COBB *v.* THE GREAT WESTERN RAILWAY COMPANY"—Question, Sir Seymour King; Answer, The President of the Board of Trade (Mr. Bryce) ... 907

GOODS RATES ON THE NORTH BRITISH RAILWAY COMPANY—Questions, Mr. Dalziel, Mr. J. E. Ellis; Answers, The President of the Board of Trade (Mr. Bryce).

LONDON POSTAL APPOINTMENTS—Question, Dr. R. Ambrose; Answer, The Postmaster General (Mr. A. Morley) 908

EMIGRANTS ON GERMAN STEAMERS—Question, Sir G. Baden-Powell; Answer, The President of the Board of Trade (Mr. Bryce)... ... 909

THE "HAVEL"—Question, Sir G. Baden-Powell; Answer, The President of the Board of Trade (Mr. Bryce) 910

THE BELFAST WAREHOUSE COMPANY—Question, Mr. E. M'Hugh; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

ANCIENT MANUSCRIPTS IN WELSH LIBRARIES—Question, Mr. F. Edwards; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) ... 911

DISTRICT AND PARISH COUNCILS—Questions, Mr. Leon; Answers, The President of the Local Government Board (Mr. Shaw-Lefevre), Mr. Speaker 912

ENFIELD FACTORY WORKMEN AND THEIR GRIEVANCES—Questions, Mr. Keir-Hardie, Mr. Weir; Answers, The Secretary of State for War (Mr. Campbell-Bannerman).

COMPULSORY VACCINATION—Questions, Mr. Keir-Hardie, Mr. Channing; Answers, The Secretary to the Local Government Board (Sir W. Foster) 913

APPRENTICES IN THE MERCANTILE MARINE—Questions, Mr. Gibson Bowles; Answers, The President of the Board of Trade (Mr. Bryce) ... 914

THE BRENTWOOD SCHOOL SCANDALS—Question, Major Rasch; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 915

THE POLICE AND THE BELFAST NATIONALISTS—Question, Mr. Sexton; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

LEGAL PROCESS IN COUNTY KERRY—Question, Mr. Sexton; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 917

CAB ACCIDENTS IN THE METROPOLIS—Question, Sir J. Joicey; Answer, The Secretary of State for the Home Department (Mr. Asquith).

THE DEER FOREST COMMISSION—Questions, Mr. Weir, Dr. Macgregor; Answers, The Secretary for Scotland (Sir G. Trevelyan) ... 918

CHELSEA AND KILMAINHAM HOSPITALS—Question, Mr. Kearley; Answer, The Secretary of State for War (Mr. Campbell-Bannerman).

CANADIAN CATTLE AND PLEURO-PNEUMONIA—Questions, Mr. Chaplin, Colonel Waring; Answers, The President of the Board of Agriculture (Mr. H. Gardner) 919

MADAGASCAR—Question, Mr. Tritton; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 921

LAND-GRABBING AT ROSSLEA—Question, Colonel Waring; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

THE ARMENIAN CHRISTIANS—Question, Mr. F. S. Stevenson; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

RIFLE RANGE FATALITY IN STAFFORDSHIRE—Question, Mr. Macdona; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 922

CAR SERVICE AT DUNDALK RAILWAY STATION—Question, Mr. D. Sullivan; Answer, The President of the Board of Trade (Mr. Bryce).

THE OTTAWA CONFERENCE—Question, Sir R. Temple; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) 923

HAULBOWLINE DOCKYARD—Questions, Captain Donelan; Answers, The Civil Lord of the Admiralty (Mr. E. Robertson)

THE COLONIES AND THE NEW ESTATE DUTY—Questions, Sir G. Baden-Powell, Mr. Gibson Bowles, Mr. J. Lowther, Mr. Arnold-Forster; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) ... 924

APPROPRIATION OF EXCESS NAVY VOTES—Question, Mr. Gourley; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) ... 926

THE DEATH DUTIES—Question, Mr. Gibson Bowles; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 927

DESTITUTE EAST INDIANS AT SWANSEA—Question, Mr. Burnie; Answer, The Secretary of State for India (Mr. H. H. Fowler).

THE ARMY ESTIMATES—Question, Mr. Hanbury; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 928

ORDERS OF THE DAY.

——o——

Finance Bill (No. 190)—COMMITTEE—[*Progress, 11th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 5.

Amendment proposed, in page 3, line 23, after the word "affidavit," to insert the words

"or at such later time as the Commissioners may allow, and upon such payment he shall be entitled to have probate or letters of administration forthwith granted to him,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 929

After Debate, Amendment, by leave, withdrawn 932

Amendment proposed, in page 3, line 23, after the word "affidavit," to leave out to end of Sub-section (2),—(*Sir R. Temple.*)

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FINANCE BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 935

Amendment proposed, in page 3, line 24, after the word "death," to insert the words

"which by virtue of any testamentary disposition of the deceased is under the control of the executor, or, in the case of property not under his control, if the persons accountable for the duty thereon request him to make such payment,"—(*Mr. R. T. Reid.*)

Amendment proposed to the said proposed Amendment, to leave out the words "by virtue of any testamentary disposition of the deceased,"—(*Sir J. Lubbock*) 936

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn.

Amendment proposed to the said proposed Amendment, after the word "which," to insert the words "under an intestacy, or,"—(*Mr. R. T. Reid.*)

After Debate, Amendment to the proposed Amendment, by leave, withdrawn 938

Amendment proposed to the said proposed Amendment, after the word "thereon," to insert the words "and the beneficiaries entitled to the money,"—(*Mr. W. Ambrose*) 942

Question proposed, "That those words be inserted in the said proposed Amendment."

After short Debate, Question put:—The Committee divided:—Ayes 178; Noes 235.—(Division List, No. 90) 944

Original Amendment *agreed to.*

Amendment proposed, in page 3, after the last Amendment, to insert—

"Provided that where the executor cannot obtain sufficient funds to enable him to pay the duty he may state that fact in the Inland Revenue affidavit,"—(*Mr. Bousfield*)... 945

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 948

Amendment proposed, at the end of the last Amendment, to add the words—

"Provided that an executor whose appointment is expressly limited to the assets of the deceased in the United Kingdom, or an executor whose application for the grant of probate shall be expressly limited to the assets of the deceased in the United Kingdom, shall not be liable to pay the Estate Duty in respect of property situate elsewhere,"—(*Sir J. Lubbock.*)

Question proposed, "That those words be there added."

After Debate, Question put:—The Committee divided:—Ayes 104; Noes 154.—(Division List, No. 91) 962

Amendment proposed, in page 3, line 24, after Sub-section (2), to insert—

"(3) Where the executor does not know the amount or value of any property which has passed on the death, he may state in the Inland Revenue affidavit that such property exists but he does not know the amount or value thereof, and that he undertakes as soon as the amount and value are ascertained to bring in an account thereof, and to pay both the duty thereon and any further duty payable by reason thereof on the other property mentioned in the affidavit,"—(*Mr. R. T. Reid*) 963

Question proposed, "That those words be there inserted."

After Debate, Amendment proposed to the said proposed Amendment, in line 5, to leave out the word "thereon," and insert the words "for which he is liable,"—(*Mr. Butcher*) 965

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FINANCE BILL—*continued.*

Question proposed, "That the word 'thereon' stand part of the proposed Amendment."

After short Debate, Question put, and *negatived* 966

Question, "That the words 'for which he is, or may be, liable' be there inserted," put, and *agreed to.*

Amendment, as amended, *agreed to.*

Amendment proposed, in page 3, line 27, to leave out the words "six months," and insert the words "twelve months,"—(*Mr. Grant Lawson.*)

Question proposed, "That the words 'six months' stand part of the Clause" 968

After short Debate, Amendment, by leave, withdrawn 971

Amendment proposed, in line 28, after the word "duty," to insert the words "or within such further time as the Commissioners may allow,"—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 3, line 29, to leave out the words "every estate," in order to insert the words—

"Property liable to Estate Duty of which the deceased was, at the time of his death, competent to dispose,"—(*Sir R. Webster.*)

Question proposed, "That the words 'every estate' stand part of the Clause."

After Debate, Question put:—The Committee divided:—Ayes 130; Noes 80.—(Division List, No. 92) 976

Amendment proposed, in page 3, line 30, to leave out from the word "therein," to the word "and," in line 32, and insert the words "until the date of the death of the deceased,"—(*Mr. Bartley.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 977

After Debate, Question put, and *negatived* 983

Words inserted.

Amendment proposed, to insert, in Sub-section 4, the words—

"Up to the date of the delivery of the Inland Revenue affidavit or account, or the expiration of six months from the death of the deceased, whichever first happens,"—(*Sir R. Webster.*)

Amendment *agreed to.*

Amendment proposed, in page 3, line 32, after the first "account," insert—

"But such interest shall not be included in calculating the aggregate of the estate for the purpose of determining the rate of duty,"—(*Mr. T. H. Bolton.*)

Amendment *agreed to.*

Amendment proposed, in page 3, line 32, after the words "and the," to insert the word "estate,"—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'estate' be there inserted."

After short Debate, Question put, and *negatived* 984

Several verbal Amendments, proposed by Mr. T. H. Bolton and the Solicitor General, *agreed to.*

Amendment proposed, in page 3, lines 35 and 36, to leave out the words—

"With interest at the rate of 3 per cent. per annum,"—(*Sir R. Temple.*)

FINANCE BILL—*continued.*

Question proposed, "That the words 'with interest' stand part of the Clause" 985

After Debate, Question put:—The Committee divided:—Ayes 154; Noes 111.—(Division List, No. 93) 990

Committee report Progress; to sit again upon Thursday.

Chimney Sweepers Bill (No. 234)—Objection being taken, Consideration, as amended, deferred till Friday.

Poor Law Union Officers (Ireland) Superannuation Bill (No. 240)—Order for Second Reading read; Objection being taken, Second Reading deferred till Tuesday next.

Local Government (Ireland) Provisional Order (No. 13) Bill (No. 269)—Read a second time, and committed 991

Local Government Provisional Order (No. 19) Bill (No. 262)—Read a second time, and committed.

Cockenzie Fishery Provisional Order Bill (No. 146) — Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

Trout Fishing (Scotland) Bill [*Lords*]—Read the first time; to be read a second time upon Wednesday, 20th June, and to be printed. [Bill 279.]

SELECTION (JOINT COMMITTEE)—

Report from the Committee of Selection,—(*Sir J. Mowbray.*)

Report to lie upon the Table.

Local Government Provisional Orders (No. 5) Bill (No. 149)—Reported [Provisional Orders confirmed]; to be read the third time To-morrow.

MESSAGE FROM THE LORDS—That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 8) Bill.

Steam Trawlers (Scotland) Bill (No. 200)—Order for Second Reading To-morrow read, and discharged; Bill withdrawn.

Limitation of Actions Bill [*Lords*]—Read the first time; to be read a second time upon Monday next, and to be printed. [Bill 280.]

COMMONS, WEDNESDAY, JUNE 13.

PRIVATE BUSINESS.

—o—

Bute Docks, Cardiff, Bill [*Lords.*]

Order for Second Reading read 993

Motion made, and Question proposed, "That the Bill be now read a second time."

Motion *agreed to.*

Bill read a second time, and committed.

ORDERS OF THE DAY.

—o—

SUPPLY,—*considered* in Committee—

(In the Committee.)

ARMY ESTIMATES, 1894-5.

£2,732,200, Provisions, Forage, and other Supplies.

After long Debate, Vote *agreed to* 1051

Resolution to be reported.

Motion made, and Question proposed,

"That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."

After short Debate, it being half-past Five of the clock, the Chairman left the Chair to make his report to the House 1052

Resolution to be reported To-morrow; Committee also report Progress; to sit again upon Friday.

Cockenzie Fishery Provisional Order Bill (No. 146)—Read the third time, and passed.

Local Government Provisional Orders (No. 5) Bill (No. 149)—Read the third time, and passed.

Heritable Securities (Scotland) Bill (No. 207)—Considered in Committee, and reported; Bill, as amended, to be printed [Bill 281]; re-committed for Monday next.

Sale of Food and Drugs Act (1875) &c. Amendment Bill—Order for Second Reading read, and discharged; Bill withdrawn.

Local Courts of Bankruptcy (Ireland) Bill (No. 197)—Read a second time, and committed for Friday.

RETIRED SOLDIERS' AND SAILORS' EMPLOYMENT—

Ordered, That a Select Committee be appointed to inquire and report what results have followed upon the recommendations made by the Select Committee of 1876-7 for the employment of meritorious Soldiers, Sailors, and Marines in Civil Departments of the Public Service; and to inquire whether any, and if so what, further measures are desirable for the purpose of extending the employment of this class in those Departments, and also for helping them to obtain service, to such extent as they may be fitted for it, with private employers of labour,—(*Sir G. Chesney.*)

LORDS, THURSDAY, JUNE 14.

Public Works Loans Bill (No. 90)—

Order of the Day for the House to be put into Committee, read ... 1053

Moved, "That the House do now resolve itself into Committee, and that the Lord Kensington do take the Chair in the said Committee in the absence of the Chairman of Committees."

Motion *agreed to:* House in Committee accordingly.

Clauses 1, 2, and 3 *agreed to.*

PUBLIC WORKS LOANS BILL—*continued.*

Clause 4.

Amendment moved, in page 2, line 12, after ("Acts") to insert—

("Provided that where any person or persons prior to the date of such advance have been sureties for the repayment of any of the rent-charges in this section mentioned, such surety or sureties shall be released from such suretyship, unless he or they shall signify their consent in writing to continue surety for the repayment of such rent-charge, notwithstanding the provisions of this section,")—(*The Earl of Belmore.*)

After Debate, House resumed, and to be again in Committee To-morrow; and Standing Order No. XXXIX. to be considered in order to its being dispensed with 1056

Fishery Board (Scotland) Extension of Powers Bill (No. 57)—Order of the Day for the Second Reading, read 1057

Moved, "That the Bill be now read 2ª,"—(*The Lord Tweedmouth.*)

Motion *agreed to*; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

Tramways Orders Confirmation (No. 2) Bill [H.L.]—Reported from the Select Committee with Amendments, and committed to a Committee of the Whole House.

Trustee Act, 1893, Amendment Bill (No. 38)—Returned from the Commons with the Amendments agreed to.

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.) Bill (No. 96)—Read 2ª (according to Order), and committed to a Committee of the Whole House.

Gas Orders Confirmation (No. 1) Bill [H.L.] **(No. 41)**—Amendments reported (according to Order), and Bill to be read 3ª To-morrow 1058

Water Orders Confirmation Bill [H.L.] **(No. 44)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Electric Lighting Provisional Orders (No. 3) Bill [H.L.]—Read 3ª (according to Order); Amendments made; Bill passed, and sent to the Commons.

Electric Lighting Provisional Orders (No. 4) Bill [H.L.] **(No. 47)**—Read 3ª (according to Order); Amendments made; Bill passed, and sent to the Commons.

Electric Lighting Provisional Orders (No. 5) Bill [H.L.] **(No. 50)**—Amendments reported (according to Order); a further Amendment made; Bill to be read 3ª To-morrow.

Gas Orders Confirmation (No. 2) Bill [H.L.] **(No. 42)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Pistols Bill [H.L.] **(No. 40)**—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Music and Dancing Licences (Middlesex) Bill (No. 69)—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Arbitration (Scotland) Bill [H.L.] **(No. 78)**—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Indian Railway Companies Bill (No. 101)—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Cockenzie Fishery Provisional Order Bill—Brought from the Commons; read 1ª; to be printed, and referred to the Examiners. (No. 109) 1059

Local Government Provisional Order (No. 5) Bill—Read 1ª; to be printed, and referred to the Examiners. (No. 110.)

COMMONS, THURSDAY, JUNE 14. Page

PRIVATE BUSINESS.

Great Western Railway (No. 1) Bill [*Lords*] (*by Order*)—

Order read for resuming Adjourned Debate on Question [12th June],

"That it be an Instruction to the Committee, to whom the Great Western Railway (No. 1) Bill [*Lords*] is referred, to strike out from the Bill so much thereof as authorises the construction and maintenance of the railways and works described as Railway No. 1 and Railway No. 2,"—(*Sir G. Osborne Morgan.*)

Question again proposed.

Debate resumed.

After Debate, Question put:—The House divided:—Ayes 114; Noes 156.—(Division List, No. 114) 1069

QUESTIONS.

THE ROYAL LIVER SOCIETY—Questions, Mr. Jacks; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 1070

ALLEGED MALICIOUS INJURY IN COUNTY CLARE—Questions, Mr. Kennedy; Answers, The Chief Secretary for Ireland (Mr. J. Morley) ... 1071

CARN NATIONAL SCHOOL, COUNTY DERRY—Questions, Mr. Sexton, Mr. Mulholland; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

POOR RATE SEIZURES IN COUNTY KERRY—Questions, Mr. T. W. Russell; Answers, The Chief Secretary for Ireland (Mr. J. Morley) ... 1074

THE PROHIBITED DYSART MEETING—Questions, Mr. T. W. Russell, Mr. Macartney, Mr. Arnold-Forster, Mr. W. Johnston; Answers, The Chief Secretary for Ireland (Mr. J. Morley); Rulings, Mr. Speaker ... 1075

BOHERBEE (CORK) POST OFFICE—Question, Captain Donelan; Answer, The Postmaster General (Mr. A. Morley) 1077

POLICE CHARGES IN COUNTY CORK—Question, Captain Donelan; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

BOILERS FOR TORPEDO BOAT DESTROYERS—Questions, Lord G. Hamilton; Answers, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) ... 1078

BRITISH SUBJECTS IN THE TRANSVAAL—Questions, Mr. Macdona, Mr. Darling; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1079

PONDOLAND—Question, Mr. Whiteley; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1080

MIXED TRAINS ON IRISH RAILWAYS—Questions, Mr. T. Curran, Mr. Bodkin, Mr. M. Austin; Answers, The President of the Board of Trade (Mr. Bryce).

THE MILITIA AND THE MAGAZINE RIFLE—Question, Mr. Brodrick; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 1081

FRANCE AND THE CONGO FREE STATE—Questions, Commander Bethell, Sir C. W. Dilke; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 1082

THE BRITISH NAVY AND THE GERMAN LANGUAGE—Question, Colonel Howard Vincent; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) 1083

THE NAVY AND THE ORDER OF THE BATH—Questions, Admiral Field; Answers, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth).

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MINERAL OIL FOR THE ARMY—Question, Mr. Paul; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 1084
AGRARIAN CRIME IN COUNTY CLARE—Questions, Mr. T. W. Russell; Answers, The Chief Secretary for Ireland (Mr. J. Morley).
THE VOLUNTEER LONG SERVICE MEDAL—Questions, Mr. Darling, Mr. Schwann; Answers, The Secretary of State for War (Mr. Campbell-Bannerman) 1085
SEIZURES IN COUNTY KERRY—Questions, Mr. Arnold-Forster, Mr. Kilbride; Answers, The Chief Secretary for Ireland (Mr. J. Morley) ... 1086
IRISH POOR LAW GUARDIANS AND LAND-GRABBING—Questions, Mr. Arnold-Forster; Answers, The Chief Secretary for Ireland (Mr. J. Morley) 1087
COLONEL RICH'S PENSION—Questions, Sir G. Chesney; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 1088
THE TREATMENT OF CAB HORSES—Question, Mr. Brooke Robinson; Answer, The Secretary of State for the Home Department (Mr. Asquith) 1089
PRISON LABOUR FOR POST OFFICE CONTRACTS—Question, Mr. Muntz; Answer, The Postmaster General (Mr. A. Morley).
CONVICT PRISON OFFICIALS—Question, Viscount Cranborne; Answer, The Secretary of State for the Home Department (Mr. Asquith).
CATTLE POISONING IN COUNTY CLARE—Question, Mr. T. W. Russell; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
POLICE COURT CELL ACCOMMODATION IN LONDON—Questions, Mr. Pickersgill; Answers, The Secretary of State for the Home Department (Mr. Asquith) 1090
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PENSIONS FOR CRIMEAN AND INDIAN VETERANS—Question, Mr. Schwann; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 1093
THE OTTAWA CONFERENCE—Question, Sir G. Baden-Powell; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) ... 1094
THE PLAGUE AT HONG KONG—Question, Sir G. Baden-Powell; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton).
DISSENTING ENDOWMENTS—Question, Mr. Stanley Leighton; Answer, The Secretary of State for the Home Department (Mr. Asquith).
FRANCE AND THE CONGO TREATY—Question, Sir E. Ashmead-Bartlett; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 1095
BRITISH WARSHIPS AT TANGIER—Question, Sir E. Ashmead-Bartlett; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth).
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THE COLONIES AND THE NEW ESTATE DUTY—Questions, Mr. Hogan, Colonel Howard Vincent, Sir G. Baden-Powell; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) 1097
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THE DEER FOREST COMMISSION—Questions, Dr. Macgregor; Answers, The Lord Advocate (Mr. J. B. Balfour), Mr. Speaker 1100

COLL FREE CHURCH MINISTER—Question, Sir C. Cameron; Answer, The Lord Advocate (Mr. J. B. Balfour) 1101

THE IRISH ADMINISTRATION—Question, Mr. A. J. Balfour; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).

THE ARMY ESTIMATES—Question, Mr. Heneage; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 1102

ORDERS OF THE DAY.

Finance Bill (No. 190)—COMMITTEE—[*Progress, 12th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 5.

Amendment proposed, in page 3, line 35, after the word "interest," to insert the words "from the date of such delivery,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment proposed to the said proposed Amendment, to insert, after the word "delivery," the words,

"Or on the expiration of six months after the death, whichever first happens,"—(*Mr. R. T. Reid*) 1103

Question, "That those words be there inserted in the said proposed Amendment," put, and *agreed to.*

Amendment, as amended, *agreed to.*

Amendment proposed, in page 3, line 36, after the words "per annum," to insert the words "less Income Tax,"—(*Mr. Johnson-Ferguson.*)

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 3, line 36, after the word "annum," to insert the words,

"on any amount left unpaid after the expiration of four years,"—(*Mr. Jeffreys.*)

Question proposed, "That those words be there inserted" 1104

After Debate, Question put:—The Committee divided:—Ayes 192; Noes 218.—(Division List, No. 115) 1108

Amendment proposed, in page 3, line 36, to leave out the words "eight equal," and insert the words "not more than sixteen equal half,"—(*Mr. Johnson-Ferguson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1109

Amendment proposed, in page 3, line 37, after the word "instalments," to insert the words—

"The first of which shall be paid at the expiration of 12 months from the death with interest at the said rate,"—(*Mr. R. T. Reid*) 1110

Question proposed, "That those words be there inserted."

Amendment proposed to the said proposed Amendment, to leave out the words "with interest at the said rate,"—(*Mr. Brodrick*) 1111

FINANCE BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the said proposed Amendment."

After Debate, Amendment, by leave, withdrawn 1114

Amendment (*Mr. R. T. Reid*) *agreed to.*

Amendment proposed, in page 3, line 37, after the word "instalments," to insert the words,

"or in such other manner as the person or persons paying the duty may arrange with the Commissioners of the Inland Revenue on delivery of the account,"—(*Mr. Heneage.*)

Question proposed, "That those words be there inserted" 1115

After short Debate, Amendment, by leave, withdrawn 1116

Amendment proposed, at the end of the Clause, to add the words—

"In the event of any fresh Estate Duty accruing before any unpaid instalments have become payable, the unpaid instalments shall be remitted and such fresh Estate Duty only shall be payable,"—(*Mr. Powell Williams.*)

Question proposed, "That those words be there added."

After Debate, Question put:—The Committee divided:—Ayes 158; Noes 200.—(Division List, No. 116) 1122

Amendment proposed, at the end of the Clause, to add the words—

"Provided that, if the person so paying the duty shall die before all such instalments shall have become due, the duty payable on the death of such person in respect of such property shall not commence to become payable until 12 months after the date upon which the last of such instalments shall have become payable, and interest upon such duty shall commence from that date,"—(*Mr. Shaw Stewart.*)

Question proposed, "That those words be there added" 1123

After Debate, Question put:—The Committee divided:—Ayes 64; Noes 116.—(Division List, No. 117) 1128

Amendment proposed, in page 4, line 2, at end, add—

"Provided that there shall be deducted from such duty any sum or sums which are shown to have been paid as Death Duties on property in the country in which the property is situate, and on which an equivalent exemption is granted in respect to property situated in the United Kingdom,"—(*Sir G. Baden-Powell.*)

Question proposed, "That those words be there added" 1134

After Debate, Amendment, by leave, withdrawn 1137

Amendment proposed, in page 4, line 2, at end, to insert—

"Provided that where the death of the owner of any property, whether real or personal, has immediately resulted from his direct employment in the Imperial service of the Empire, no Estate Duty shall be charged on any property passing on his death,"—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted" 1139

After short Debate, Amendment, by leave, withdrawn 1140

Amendment proposed, at the end of the Clause, to add the words—

"(5) When the executor is unable from the estate to pay the amount claimed, he shall be at liberty to require the Commissioners to take over such part of the property as he shall select which, according to a valuation based on the value set on the whole property by the Commissioners, is equal to the total amount of Estate Duty payable, or he may require the Commissioners to take any part of the property at the value set upon it by the Commissioners,"—(*Mr. Bartley.*)

Question proposed, "That those words be there added" 1143

After Debate, Question put:—The Committee divided:—Ayes 125; Noes 175.—(Division List, No. 118) 1151

FINANCE BILL—*continued.*

Amendment proposed, in page 4, line 2, at end, to add—

"Provided that when an estate has been mortgaged for *bonâ fide* consideration previous to the passing of this Act, the charges for Estate Duty, in so far as they are in excess of all existing Death Duties, shall rank after such mortgage or mortgages,"—(*Mr. Bartley.*)

Question proposed, "That those words be there added" 1154

After short Debate, Amendment, by leave, withdrawn.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill" 1155

After Debate, Question put:—The Committee divided:—Ayes 155; Noes 115.—(Division List, No. 119) 1162

Committee report Progress; to sit again To-morrow.

Savings Banks (Societies) Bill (No. 233)—COMMITTEE—[*Progress, 7th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 1, line 9, to leave out the words "and applied solely,"—(*Mr. A. Morley.*)

Question proposed, "That the words 'and applied solely' stand part of the Clause."

After Debate, Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. Bromley-Davenport*) 1164

After short Debate, Question put, and *agreed to.*

Committee report Progress; to sit again To-morrow.

Parochial Electors (Registration Acceleration) Bill (No. 175)—Reported from the Select Committee, with Minutes of Evidence.

Report to lie upon the Table, and to be printed. [No. 163.]

Bill, as amended, re-committed to a Committee of the Whole House for Monday next, and to be printed. [Bill 282.]

SUPPLY—REPORT—

Resolution [13th June] reported,

ARMY ESTIMATES, 1894-95.

"That a sum, not exceeding £2,732,200, be granted to Her Majesty, to defray the Charge for Provisions, Forage, and other Supplies, which will come in course of payment during the year ending the 31st day of March, 1895."

Resolution agreed to.

LORDS, FRIDAY, JUNE 15.

Public Works Loans Bill (No. 90)—

House again in Committee (according to Order) 1165

After short Debate, Bill reported without Amendment; Standing Committee *negatived;* Then (Standing Order No. XXXIX.) considered (according to Order), and dispensed with; Bill read 3^a, and passed.

[*June* 15.] *Page*

Marriage with a Deceased Wife's Sister Bill (No. 79)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a,"—(*The Earl of Dunraven.*)

Amendment moved, to leave out ("now") and add at the end of the Motion ("this day six months"),—(*The Lord Selborne*) 1177

After Debate, on Question, whether ("now") shall stand part of the Motion, their Lordships divided;—Contents 120; Not-Contents 129 ... 1204

Resolved in the *negative*; and Bill to be read 2^a this day six months.

CHARITY COMMISSION (HOUSE OF COMMONS)—Leave given to the Lord Welby to attend the Select Committee of the House of Commons (pursuant to message of the 1st instant), if his Lordship think fit; and his Lordship (in his place) consenting thereto, a message sent to the Commons to acquaint them therewith.

Boards of Conciliation Bill [H.L.]—*Presented (The Earl of Onslow)*; read 1^a; and to be printed. (No. 112.)

Local Government (Ireland) Provisional Order (No. 6) Bill (No. 71)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee *negatived*; and Bill to be read 3^a on Monday next.

Wemyss, &c., Water Provisional Order Bill (No. 80)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee *negatived*; and Bill to be read 3^a on Monday next.

Metropolitan Police Provisional Order Bill (No. 34)—House in Committee (according to Order): Bill reported without Amendment; Standing Committee *negatived*; and Bill to be read 3^a on Monday next.

Electric Lighting Provisional Orders (No. 2) Bill (No. 99)—Read 2^a (according to Order), and committed to a Committee of the Whole House on Monday next.

Local Government (Ireland) Provisional Order (No. 7) Bill (No. 72)—Read 2^a (according to Order), and committed to a Committee of the Whole House on Monday next.

Commons Regulation Provisional Order (Luton) Bill (No. 91)—Read 2^a (according to Order), and committed to a Committee of the Whole House on Monday next 1205

Gas Orders Confirmation (No. 1) Bill [H.L.] **(No. 41)**—Read 3^a (according to Order), and passed, and sent to the Commons.

Electric Lighting Provisional Orders (No. 5) Bill [H.L.] **(No. 50)**—Read 3^a (according to Order), and passed, and sent to the Commons.

Pistols Bill [H.L.] **(No. 40)**—Order of the Day for the Third Reading, read, and discharged.

Music and Dancing Licences (Middlesex) Bill (No. 69)—Read 3^a (according to Order), with the Amendments; further Amendments made; Bill passed, and returned to the Commons.

Commissioners of Works Bill (No. 68)—Read 3^a (according to Order); Amendments made; Bill passed, and returned to the Commons.

Arbitration (Scotland) Bill [H.L.] **(No. 78)**—Read 3^a (according to Order), and passed, and sent to the Commons.

Indian Railway Companies Bill (No. 101)—Read 3^a (according to Order), with the Amendments, and passed, and returned to the Commons.

COMMONS, FRIDAY, JUNE 15.

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PRIVATE BUSINESS.

Dublin, Wicklow, and Wexford Railway, and City of Dublin Junction Railways Bill [*Lords*] (*by Order*)—

Read a second time, and committed.

Observations, Colonel Nolan; Ruling, Mr. Speaker.

QUESTIONS.

ADVERTISEMENTS IN RAILWAY STATIONS—Questions, Mr. Jacks, Mr. Macdona; Answers, The President of the Board of Trade (Mr. Bryce) ... 1206

SCIENCE AND ART EXAMINATIONS IN SCOTLAND—Question, Sir J. Leng; Answer, The Vice President of the Council (Mr. Acland) 1207

THE FATALITY TO "TAMAR" SEAMEN—Questions, Mr. Kearley; Answers, The Civil Lord of the Admiralty (Mr. E. Robertson).

THE ESSEX REGIMENT—Question, Major Rasch; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 1208

OFFICERS' RESERVE PAY—Question, Major Rasch; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 1209

THE SALE OF INTOXICANTS TO CHILDREN—Question, Sir C. Cameron; Answer, The Lord Advocate (Mr. J. B. Balfour).

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Finance Bill (No. 190)—COMMITTEE—[*Progress, 14th June*]—

Bill considered in Committee 1231

(In the Committee.)

Clause 6.

Amendment proposed, in page 4, line, 4, after the word "made," to insert the words "as against each portion of the estate primarily liable for the same,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 1232

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 4, line 4, after the word "funeral," to insert the words "and administration,"—(*Mr. Heneage.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1233

FINANCE BILL—*continued.*

Amendment proposed, in page 4, line 5, after the word "incumbrances," to insert the words

"and for the reasonable expenses of any valuation required for the purposes of this Act."—(*Mr. Heywood Johnstone.*)

Question proposed, "That those words be there inserted" 1234

After short Debate, Amendment, by leave, withdrawn 1236

Amendment proposed, in page 4, line 7, to leave out Sub-section (a),—(*Mr. Byrne.*)

Question proposed, "That Sub-section (a) stand part of the Clause" ... 1237

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 4, line 8, after the word "deceased," to insert the words "within twelve months of his death,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 1238

After Debate, Amendment, by leave, withdrawn 1240

Amendment proposed, in page 4, line 10, to leave out from the word "*fide*," to end of line 12, and insert the words "and for valuable consideration,"—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 1241

After Debate, Amendment, by leave, withdrawn 1246

Amendment proposed, to insert the words "unless such reimbursement cannot be obtained,"—(*Sir W. Harcourt.*)

Question proposed, "That those words be inserted."

After short Debate, Question put, and agreed to 1249

Amendment proposed, in page 4, line 16, at end, insert—

"Provided that no property passing on the death of the deceased shall, on such death, be aggregated more than once, nor be chargeable more than once, with Estate Duty," (*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1250

Amendment proposed, in page 4, line 18, at end, to insert—

"And, in the case of agricultural land, an allowance shall be made for one-half of the money expended by the deceased in the promotion of agriculture on the said land for which no direct return is being, or has been, received,"—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted" ... 1254

After Debate, Amendment, by leave, withdrawn 1257

Amendment proposed, in page 4, line 18, after the word "thereto," to insert the words—

"(2) An allowance shall also be made in respect of any sum payable under a policy of insurance on the life of the deceased and forming part of his estate to an extent not exceeding the Estate Duty payable on his estate,"—(*Mr. Courtney.*)

Question proposed, "That those words be there inserted" 1260

After Debate, Question put:—The Committee divided:—Ayes 78; Noes 113.—(Division List, No. 100) 1270

Amendment proposed, in page 4, line 18, to insert after the word "thereto," as a new sub-section, the words—

"(2) In calculating the principal value of an estate, reversions shall not be taken into account, provided that—

FINANCE BILL—*continued.*

(a) on the sale of such reversion, or on the possessor raising money or any consideration for his interest in such reversion, Estate Duty shall be paid on the value of the reversion as estimated by this section of this Act on the scale given in Section 14 of this Act, according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to give a good discharge or receipt for any sale or loan unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate;

(b) on the maturing of such reversion, providing the Estate Duty has not been paid as required by Sub-section (a), Estate Duty shall be paid on the principal value of the reversion according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to obtain a good discharge in handing over such reversion, unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 1274

After Debate, Amendment, by leave, withdrawn 1290

Amendment proposed, in page 4, line 18, to insert after the word "thereto," as a new sub-section, the words—

"In calculating the principal value of an estate reversions shall not be taken into account, provided that on the sale of such reversion, or on the possessor raising money or any consideration for his interest in such reversion, Estate Duty shall be paid on the value of the reversion as estimated by this section of this Act on the scale given in Section 14 of this Act, according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to give a good discharge or receipt for any sale or loan unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate."

Question put:—The Committee divided:—Ayes 66; Noes 108.—(Division List, No. 101.)

Amendment proposed, in page 4, line 19, to leave out Sub-section (2),—(*Mr. Carson.*)

Question proposed, "That 'Sub-section 2' stand part of the Clause" ... 1292

After short Debate, Amendment, by leave, withdrawn 1299

Several verbal Amendments, proposed by the Chancellor of the Exchequer and Mr. Butcher, *agreed to.*

Amendment proposed, to leave out Sub-section 3,—(*Mr. R. T. Reid.*)

Question proposed, "That Sub-section 3 stand part of the Clause."

After short Debate, Question put, and *negatived* 1300

Amendment proposed, in page 4, line 34, at end, insert—

"The principal value of any property shall be estimated to be the price which, in the opinion of the Commissioners, such property would fetch, if sold in the open market at the time of the death of the deceased.

"Provided that, in the case of any agricultural property, where no part of the principal value is due to the expectation of an increased income from such property, the principal value shall not exceed twenty-five times the annual value as assessed under Schedule A of the Income Tax Acts, after making such deductions as have not been allowed in that assessment and are allowed under 'The Succession Duty Act, 1853,' and making a deduction for expenses of management not exceeding 5 per cent. of the annual value so assessed,"—(*Mr. A. J. Balfour.*)

Question proposed, "That those words be there inserted" 1304

After short Debate, Question put, and *agreed to* 1309

Amendment proposed, in page 4, line 35, after the word "expectancy," to insert the words "only one,"—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

FINANCE BILL—*continued.*

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 4, line 36, after the word "paid," to insert the words "at the option of the person accountable for the duties,"—(*Mr. Gibson Bowles*) 1310

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 5, line 6, after the word "ascertained," to insert, as a new Sub-section, the words—

"The value of the benefit accruing or arising from the cessor of the interest of a deceased person in any property shall—

(a) if the interest extended to the whole income of the property, be the principal value of that property ; and

(b) if the interest extended to less than the whole income of the property, be the principal value of an addition to the property equal to the income to which the interest extended,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted" 1312

After short Debate, Question put, and agreed to 1314

Committee report Progress ; to sit again upon Monday next.

Savings Banks (Societies) Bill (No. 233)—COMMITTEE—[*Progress, 14th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 5.

Amendment proposed, in page 2, line 28, to leave out the words "and applied solely,"—(*Mr. A. Morley.*)

Question again proposed, "That the words 'and applied solely' stand part of the Clause."

After Debate, Question put, and *negatived* 1316

Remaining clauses and Schedule *agreed to.*

Bill reported ; as amended, to be considered upon Friday next.

Sea Fisheries (Scotland) Bill (No. 214)—

Order for Second Reading read.

Objection being taken to Further Proceedings,

Motion made, and Question proposed, "That the Order be discharged,"—(*Mr. Anstruther.*)

Motion *agreed to.*

Order discharged : Bill withdrawn.

Canal Tolls and Charges Provisional Order (No. 4) (Birmingham Canal) Bill (No. 252)—Read a second time, and committed.

Canal Tolls and Charges Provisional Order (No. 5) (Regent's Canal) Bill (No. 253)—Read a second time, and committed 1317

Canal Tolls and Charges Provisional Order (No. 6) (River Lee, &c.) Bill (No. 254)—Read a second time, and committed.

Canal Tolls and Charges Provisional Order (No. 7) (River Ancholme, &c.) Bill (No. 263)—Read a second time, and committed.

Canal Tolls and Charges Provisional Order (No. 8) (River Cam, &c.) Bill (No. 264)—Read a second time, and committed.

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Canal Rates, Tolls, and Charges Provisional Order (No. 9) (River Larke) Bill (No. 265)—Read a second time, and committed.

Canal Tolls and Charges Provisional Order (No. 10) (Canals of the Caledonian and North British Railway Companies) Bill (No. 266)—Read a second time, and committed.

Canal Tolls and Charges Provisional Order (No. 11) (Lagan, &c., Canals) Bill (No. 267)—Read a second time, and committed.

Canal Rates, Tolls, and Charges Provisional Order (No. 12) (Grand, &c., Canals) Bill (No. 268)—Read a second time, and committed.

Local Government (Ireland) Provisional Orders (No. 14) Bill (No. 271)—Read a second time, and committed.

Local Government Provisional Orders (No. 7) Bill (No. 195)—Reported, with Amendments [Provisional Order relating to Bromsgrove Union (No. 1) not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next.

Local Government Provisional Orders (No. 9) Bill (No. 222)—Reported, with Amendments [Provisional Order relating to Acton, Chiswick, and Hanwell not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next 1318

Local Government Provisional Orders (No. 10) Bill (No. 228)—Reported, with Amendments [Provisional Order relating to Stevenage not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next.

Local Government Provisional Orders (No. 11) Bill (No. 229)—Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered upon Monday next.

Local Government Provisional Orders (No. 12) Bill (No. 230)—Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered upon Monday next.

Local Government Provisional Orders (No. 17) Bill (No. 248)—Reported, with Amendments [Provisional Order confirmed]; as amended, to be considered upon Monday next.

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 255)—Reported, without Amendment [Provisional Order confirmed]; to be read the third time upon Monday next.

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 256)—Reported, with Amendments [Provisional Order confirmed]; as amended, to be considered upon Monday next.

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 165)—Reported, with Amendments [Provisional Order confirmed]; Report to lie upon the Table, and to be printed; as amended, to be considered upon Monday next.

MESSAGE FROM THE LORDS—That they have agreed to,

Public Works Loans Bill, without Amendment.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Gas and Water Works Facilities Act, 1870,' relating to Bishop's Watham Water, Blandford Water, East Surrey Water, Tilehurst, Pangbourne, and District Water, and West Cheshire Water." [Water Orders Confirmation Bill [*Lords*].]

MESSAGE FROM THE LORDS—*continued.*

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Crystal Palace District, Oswestry, Plymouth, Shropshire (Shrewsbury), Wakefield, and Yeadon." [Electric Lighting Provisional Orders (No. 3) Bill [*Lords*].]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Aberdare, Birmingham, Chelmsford, and Guildford." [Electric Lighting Provisional Orders (No. 4) Bill [*Lords*].]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Gas and Water Works Facilities Act, 1870,' relating to Newquay (Cornwall) Gas, North Bierley Gas, Uttoxeter Gas, and Worthing Gas." [Gas Orders Confirmation (No. 2) Bill [*Lords*].] 1319

Merchandise Marks (Prosecutions) Bill (No. 259)—Read a second time, and committed for Monday next.

Contagious Diseases (Animals) Bill (No. 260)—

Read a second time.

Message from the Lords [19th March] read,—"That it is desirable that all Statute Law Revision Bills and Consolidation Bills of the present Session be referred to a Joint Committee of both Houses of Parliament;" and the Resolution of this House of the 2nd April, concurring with the Lords in the said Resolution, read.

Bill committed to the Joint Committee on Statute Law Revision, &c., Bills.

Message to the Lords to acquaint them therewith.

Local Courts of Bankruptcy (Ireland) Bill (No. 197)—

Considered in Committee.

(In the Committee.)

Clause 1.

Objection being taken to Further Proceeding, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again upon Tuesday next 1320

Water Orders Confirmation Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 283.]

Electric Lighting Provisional Orders (No. 3) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 284.]

Electric Lighting Provisional Orders (No. 4) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 285.]

Gas Orders Confirmation (No. 2) Bill [*Lords*]—Read the first time: and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 286.]

Pilotage Bill—*Ordered* (*Sir Albert Rollit, Mr. Charles Wilson, Sir Seymour King, Mr. Clarence Smith, Commander Bethell, Mr. Wilson Todd*:)—Bill presented, and read first time. [Bill 287.]

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2. Solicitors' Examination.
3. Trustee Act, 1893, Amendment.
4. Public Works Loans.
5. Pier and Harbour Provisional Orders (No. 1).
6. Local Government Provisional Order (Housing of Working Classes).
7. Local Government Provisional Orders.
8. Local Government Provisional Orders (No. 2).
9. Local Government Provisional Orders (No 3).
10. Local Government Provisional Orders (No. 4).
11. Local Government Provisional Orders (No. 6).
12. Local Government (Ireland) Provisional Order (No. 4).
13. Local Government (Ireland) Provisional Order (No. 8).

London County Council (Tower Bridge Southern Approach) Bill—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª."

After short Debate, Motion *agreed to;* Bill read 2ª, and committed: The Committee to be proposed by the Committee of Selection 1323

Cambridge Corporation Bill—

Bill read 3ª (according to Order), with the Amendments.

Amendment moved, to leave out Clause 6, and insert the following Clause:—

"Section 28 of the Town Police Clauses Act, 1847, shall, for the purposes of its application within the borough of Cambridge, be read and have effect as if the following paragraph were therein inserted; (that is to say),

Every common prostitute loitering or being in a street or public place for the purpose of prostitution or solicitation,"—(*The Lord Leigh.*)

After Debate, on question that the clause proposed to be left out stand part of the Bill?

Their Lordships divided:—Contents 65; Not-Contents 14 1329

Bill passed, and returned to the Commons.

HOUSE OF LORDS OFFICES—

First Report of the Select Committee considered (according to Order).

After Debate, Report *agreed to* 1333

Prize Courts Bill (No. 56)—

House in Committee (according to Order).

After short Debate, Bill reported, without amendment; and re-committed to the Standing Committee.

Merchandise Marks Act (1887) Amendment Bill (No. 66)—

House in Committee (according to Order).

After short Debate, Bill reported, without amendment; Standing Committee *negatived* 1334

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Burgh Police (Scotland) Act, 1892, Amendment Bill (No. 105)—

Order of the Day for the Second Reading, read 1335

After short Debate, Moved, "That the Bill be now read 2ª,"—(*The Lord Tweedmouth.*)

Motion *agreed to*; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday, the 28th instant.

Public Libraries (Scotland) Bill (No. 62)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Tweedmouth.*)

Motion *agreed to*; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

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Message from the Commons that they have committed the Contagious Diseases (Animals) Bill to the Joint Committee on Statute Law Revision, &c. Bills 1336

Electric Lighting Provisional Orders (No. 1) Bill (No. 75)—Read 3ª (according to Order); Amendments made; Bill passed, and returned to the Commons.

Local Government Provisional Order (Gas) Bill (No. 92)—Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

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Local Government Provisional Orders (No. 8) Bill (No. 94)—Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

Local Government Provisional Order (Poor Law) Bill (No. 95)—Read 2ª (according to Order), and committed: The Committee to be proposed by the Committee of Selection.

Local Government (Ireland) Provisional Order (No. 6) Bill (No. 71)—Read 3ª (according to Order), and passed.

Wemyss, &c., Water Provisional Order Bill (No. 80)—Read 3ª (according to Order), and passed.

Metropolitan Police Provisional Order Bill (No. 34)—Read 3ª (according to Order), and passed.

Electric Lighting Provisional Orders (No. 2) Bill (No. 99)—House in Committee (according to Order): An Amendment made: Standing Committee negatived; The Report of Amendments to be received To-morrow.

Local Government (Ireland) Provisional Order (No. 7) Bill (No. 72)—House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

Commons Regulation Provisional Order (Luton) Bill (No. 91)—House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

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Fishery Board (Scotland) Extension of Powers Bill (No. 57)—House in Committee (according to Order); Bill reported without amendment; and re-committed to the Standing Committee.

Charitable Trusts Acts Amendment Bill [H.L.] **(No. 12)**—Read 3ª (according to Order), and passed, and sent to the Commons.

COMMONS, MONDAY, JUNE 18.

ROYAL ASSENT—

Message to attend the Lords Commissioners :—

The House went ;—and being returned ;—

Mr. Speaker reported the Royal Assent to,—

1. Industrial and Provident Societies Act, 1894.
2. Solicitors Act, 1894.
3. Trustees Act (1893) Amendment Act, 1894.
4. Public Works Loans Act, 1894.
5. Pier and Harbour Orders Confirmation (No. 1) Act, 1894.
6. Local Government Board's Provisional Orders Confirmation (Housing of the Working Classes) Act, 1894.
7. Local Government Board's Provisional Orders Confirmation Act, 1894.
8. Local Government Board's Provisional Orders Confirmation (No. 2) Act, 1894.
9. Local Government Board's Provisional Orders Confirmation (No. 3) Act, 1894 1339
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13. Local Government Board (Ireland) Provisional Order Confirmation (No. 8) Act, 1894.

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THE IRISH ADMINISTRATION—Question, Mr. T. W. Russell; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 1356

ORDERS OF THE DAY.

——o——

Finance Bill (No. 190)—COMMITTEE—[*Progress, 15th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 6.

Amendment proposed, in page 5, line 6, at end, to insert—

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FINANCE BILL—*continued.*

"(5) In calculating the principal value of an estate, each life interest shall be calculated as follows :—

(a) If the life interest be derived from personal property at an amount which the National Debt Commissioners would grant an immediate annuity to the recipient of the life interest equal to the life interest ;

(b) If the life interest be derived from real property 10 per centum shall be deducted from the amount of the assessment, as provided in Clause 31 of this Act, and the amount which the National Debt Commissioners would grant an immediate annuity to the recipient of the life interest thus reduced shall be taken as the principal value of such life interest,"—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted" 1358

After short Debate, Amendment, by leave, withdrawn 1359

Amendment proposed, in page 5, line 6, at end, to insert—

"(6) The principal value of Terminable Annuities passing at death shall be ascertained as follows :—

(a) When the expectation of life, according to the standard tables of life, of the receiver of the Terminable Annuity is equal to or less than the length of time the annuity has to run, the said annuity shall be regarded as a life interest, and valued according to sub-section (3) ;

(b) When the expectation of life, according to the standard tables of life, of the receiver of the Terminable Annuity is greater than the length of time the annuity has to run, the principal value of such annuity shall be such sum as the National Debt Commissioners will be willing, according to their published tables, to grant such annuity,"—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted" 1361

After short Debate, Amendment, by leave, withdrawn 1363

Amendment proposed, in page 5, line 6, at end, to insert—

"(7) In the case of real estate situated in Ireland the principal value shall be calculated on the amount of rent actually received during the preceding ten years, to which may be added all arrears which the Commissioners, or others acting for them, may obtain during the six months succeeding the death, and the average thus actually received shall be taken on the annual value.

(a) The fee simple shall be taken at twenty years' purchase of such annual value ;

(b) The life interest principal value shall be taken as the cost of an annuity to the receiver equal to such annual value on the three and a-half per cent. tables,"—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted."

After short Debate, Amendment, by leave, withdrawn 1364

Amendment proposed, in page 5, line 6, at end, to insert—

"(8) In calculating the value of an estate the principal value of any right of church patronage shall be the amount of consideration which was received by the patron for such right of patronage on the last transfer previous to the death of the deceased,"—(*Mr. Bartley*) 1365

Question proposed, "That the Proviso be there inserted."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 5, line 7, at end, to insert—

"Estate Duty shall not be payable upon any advowson or church patronage which would have been free from Succession Duty under the twenty-fourth section of 'The Succession Duty Act, 1853,'"—(*Mr. Griffith-Boscawen*) 1366

Question proposed, "That those words be there inserted" 1367

After short Debate, Question put, and *agreed to* 1368

Amendment proposed, in page 5, line 9, after the word "Commissioners," to insert the words "at their own expense,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1369

FINANCE BILL—*continued.*

Amendment proposed, in page 5, line 9, after the word "Commissioners," to leave out to end of Sub-section (5), and insert—

"And, if not agreed upon by the Commissioners and the persons accountable for the duty, a sufficient number of valuers to form a rota shall be appointed in England and in Scotland by the County Council, and in Ireland by the Grand Jury for the county or district in which the property is situate, and the question of value shall be referred to the decision of one of the rota of valuers to be appointed as before mentioned, each valuer in his turn, if able and willing to act, being entitled to the reference, and the decision of such valuer shall, subject to appeal as hereinafter provided, be binding upon the Commissioners and upon the person accountable for the duty; and for the purposes of this Act, the person having the custody or possession of the property shall permit the valuer so to be appointed to inspect it at all reasonable times as such valuer may consider necessary,"—(*Mr. Ambrose.*)

Question proposed, "That the words 'In such manner and by such means as they' stand part of the Clause" 1370

After Debate, Amendment, by leave, withdrawn 1373

Amendment proposed, in page 5, line 14, after the word "necessary," to insert the words—

"The person accountable for the duty may require the Commissioners, in their valuation of real estate, to value separately each part, whether each estate, each farm, or each plot,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 1374

After Debate, Amendment amended, by leaving out from the first word "each," to the end of the Amendment, and adding the words "separate class of property" 1382

Question put,

"That the words, 'The person accountable for the duty may require the Commissioners in their valuation of real estate to value separately each separate class of property,' be there inserted."

The Committee divided:—Ayes 189; Noes 217.—(Division List, No. 102.)

Amendment proposed, in page 5, line 15, to leave out Sub-section (6) and insert—

"(a) Any person aggrieved by any decision of the Commissioners, whether as to the value placed by them on any property, or otherwise, may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court;

(b) If the appeal shall be with reference to the value placed by the Commissioners on any property, the Court shall determine such value, and upon the hearing of such appeal evidence may be given by either party by affidavit, or, if the Court shall so direct, *vivâ voce;*

(3.) In all cases the costs of the appeal shall follow the event unless the Court shall otherwise direct,"—(*Mr. Byrne.*)

Question proposed, "That those sub-sections be there inserted" ... 1383

After Debate, Question put, and *negatived* 1396

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

After short Debate, Motion *agreed to.*

Clause, as amended, ordered to stand part of the Bill.

Clause 7.

Several verbal Amendments, proposed by Mr. Gibson Bowles, Mr. T. H. Bolton, and Mr. R. T. Reid, *agreed to* 1397

Amendment proposed, in page 5, line 25, after the word "duty," to insert the words—

"And for the exemption of the property of common seamen, marines, or soldiers who are slain or die in the service of Her Majesty,"—(*Mr. R. T. Reid.*)

FINANCE BILL—*continued.*

Question proposed, "That those words be there inserted."

After Debate, Question put, and *agreed to* 1400

Amendment proposed, in page 5, line 27, to leave out Sub-section (2),—(*Mr. T. H. Bolton.*)

Question proposed, "That Sub-section (2) stand part of the Clause" ... 1404

After Debate, Amendment, by leave, withdrawn 1409

Amendment proposed, in page 5, line 30, after the word "deceased," to insert the words

"and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted" 1410

Amendment proposed to the said proposed Amendment, to add, at the end, the words

"but shall not be liable for any duty in excess of assets of which he has control,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there added to the proposed Amendment" 1416

After short Debate, Question put, and *agreed to.*

Question proposed,

"That the words 'and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death, but shall not be liable for any duty in excess of assets of which he has control' be there inserted" 1417

After short Debate, Question put:—The Committee divided:—Ayes 158; Noes 108.—(Division List, No. 103.)

Amendment proposed, in page 5, at the end of the last added words, to insert—

"But the delivery of the certificate to be delivered under forty-fourth year of Victoria, chapter twelve, section thirty, shall not be delayed by reason of the particulars of property, other than personal property in the United Kingdom, not being included in the accounts,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted" 1418

After short Debate, Amendment, by leave, withdrawn 1419

Amendment proposed, in page 5, line 31, at beginning, to insert the words—

"where property passes on the death of the deceased and his executor is not accountable for the Estate Duty thereon,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Question put, and *agreed to.*

Several verbal Amendments, proposed by Mr. R. T. Reid and Sir R. Webster, *agreed to.*

Amendment proposed, in page 5, line 36, after the word "thereof," to insert the words "not being merely an agent or bailiff for another person,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1420

After short Debate, Question put:—The Committee divided:—Ayes 130; Noes 163.—(Division List, No. 104) 1422

Amendment proposed, in page 5, line 36, to leave out all the words from the word "and" to the word "property," in line 38,—(*Sir R. Webster.*)

FINANCE BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the Clause" 1423

After short Debate, Amendment, by leave, withdrawn.

Verbal Amendments, proposed by Mr. Gibson Bowles, *agreed to.*

Amendment proposed, in page 5, line 41, after the word "property," to insert the words "actually received or disposed of by him,"—(*Sir J. Lubbock*) 1424

Question proposed, "That those words be there inserted."

After short Debate, Question put :—The Committee divided :—Ayes 126 ; Noes 155.—(Division List, No. 105) 1425

Several Verbal Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 6, line 1, to leave out all the words from the word "accountable" to the word "shall," in line 3,—(*Sir J. Lubbock.*)

Question proposed, "That the words 'and every person' stand part of the Clause" 1426

After Debate, Question put :—The Committee divided :—Ayes 147 ; Noes 114.—(Division List, No. 106) 1430

Committee report Progress ; to sit again To-morrow.

Limitation of Actions Bill [*Lords*] **(No. 280)—**

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. R. T. Reid.*)

Objection being taken, Second Reading deferred till To-morrow.

Parochial Electors (Registration Acceleration) (*re-committed*) **Bill (No. 175)—**

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 2, line 4, after the word "shall," to insert the words "as far as possible,"—(*Mr. Rankin*) 1431

Question proposed, "That those words be there inserted."

After short Debate, Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. W. Johnston*) 1432

After short Debate, Question put, and *agreed to.*

Committee report Progress ; to sit again To-morrow.

Sea Fisheries (Shell Fish) Bill (No. 274)—

Order for Second Reading read 1433

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Bryce.*)

After short Debate, Objection being taken, Second Reading deferred till To-morrow 1434

Joint Stock Companies' Register Bill (No. 94)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Clough.*)

After short Debate, Objection being taken, Second Reading deferred till Monday next 1435

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 255)—Read the third time, and passed.

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 165)—As amended, considered; to be read the third time To-morrow.

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 256)—As amended, considered; to be read the third time To-morrow.

Local Government Provisional Orders (No. 7) Bill (No. 195)—As amended, considered; to be read the third time To-morrow.

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Local Government Provisional Orders (No. 11) Bill (No. 229)—As amended, considered; to be read the third time To-morrow.

Local Government Provisional Orders (No. 12) Bill (No. 230)—As amended, considered; to be read the third time To-morrow.

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MESSAGE FROM THE LORDS—That they have agreed to,—

Commissioners of Works Bill, with an Amendment.

Music and Dancing Licences (Middlesex) Bill.

Indian Railway Companies Bill.

That they have passed a Bill, intituled, "An Act to amend the law of Arbitration in Scotland." [Arbitration (Scotland) Bill [*Lords*].] ... 1436

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Gas and Water Works Facilities Act, 1870, relating to Bolsover Gas, Earby and Thornton Gas, Ilford Gas, and Willenhall Gas." [Gas Orders Confirmation (No. 1) Bill [*Lords*].]

And, also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Clonmel and Moss Side (Collier Marr)." [Electric Lighting Provisional Orders (No. 5) Bill [*Lords*].]

Select Committee on Charity Commission,—That they give leave to Lord Welby to attend in order to his being examined as a Witness before the Select Committee appointed by this House on the Charity Commission, his Lordship (in his place) consenting.

Supreme Court of Judicature (Procedure) Bill [*Lords*] **(No. 258)**—Considered in Committee, and reported; as amended, to be considered To-morrow.

Marriage with a Deceased Wife's Sister Bill (No. 199) — Order for Second Reading read, and discharged.
Bill withdrawn.

Gas Orders Confirmation (No. 1) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 288.]

Electric Lighting Provisional Orders (No. 5) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 289.]

Arbitration (Scotland) Bill [*Lords*]—Read the first time; to be read a second time upon Thursday, and to be printed. [Bill 290.]

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Endowed Schools Act, 1869, and Amending Acts, and Welsh Intermediate Education Act, 1889—Motion for an Address—

Moved—

"That an humble Address be presented to Her Majesty praying Her to withhold Her assent to the following portion of the Denbighshire Education Scheme: Clause 87, Sub-section (b), from the word 'boarding-house' to the end; and the whole of Sub-section (c),"—(*The Bishop of St. Asaph*) 1447

After short Debate, Motion *agreed to;* and the said Address ordered to be presented to Her Majesty by the Lords with White Staves.

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PRIVATE BUSINESS.

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Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day three months,"—(*Mr. Snape.*)

Question proposed, "That the word 'now' stand part of the Question"... 1454

After Debate, Question put, and *agreed to* 1456

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ORDERS OF THE DAY.

——o——

Finance Bill (No. 190)—Committee—[*Progress, 18th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 7.

Amendment proposed, in page 6, line 1, to leave out from the second word "person," to the word "taken," in line 2, in order to insert the words "who has,"—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 1477

FINANCE BILL—*continued.*

After short Debate, Question put :—The Committee divided :—Ayes 164; Noes 119.—(Division List, No. 107) 1479

Amendment proposed, in page 6, line 3, after the word "shall," to insert the words "to the extent of his knowledge,"—(*Sir J. Lubbock.*)

Question proposed, "That those words be there inserted" 1480

After short Debate, Amendment, by leave, withdrawn.

Verbal Amendment, proposed by Mr. Gibson Bowles, *agreed to* ... 1481

Amendment proposed, in page 6, line 6, to leave out from the word "which," to the word "part," and insert the word "forms,"—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 6, line 8, to leave out Sub-section (5),—(*Mr. Hanbury*) 1482

Question proposed, "That the words 'a person who' stand part of the Clause" 1485

After Debate, Question put :—The Committee divided :—Ayes 202; Noes 169.—(Division List, No. 108) ... 1494

Verbal Amendment, proposed by Mr. Butcher, *agreed to.*

Amendment proposed, after the word "shall," in line 9, to insert the words—

"If Estate Duty is not payable be liable to pay £100, and if Estate Duty is payable either £100, or a sum equal to double the amount of the Estate Duty,"—(*Mr. Hanbury*) 1495

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn ... 1498

Amendment proposed, in page 6, line 9, after the word "pay," to insert the words "a sum not exceeding,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 1499

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 6, line 10, to leave out the word "treble," and insert the word "double,"—(*Mr. T. H. Bolton.*)

Question, "That the word 'treble' stand part of the Clause," put, and *negatived.*

Question proposed, "That the word 'double' be there inserted."

After short Debate, Question put :—The Committee divided :—Ayes 194; Noes 159.—(Division List, No. 109) 1500

Amendment proposed, in page 6, line 11, after the word "duty," to insert the words "remaining unpaid,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1501

After short Debate, Question put, and *agreed to.*

Amendment proposed, to add to the Clause—

"Provided that in any proceedings for the recovery of any such penalty the Court shall have power to reduce any such penalty,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 6, line 16, after the word "afterwards," to insert the words "within a period of one year,"—(*Mr. Bartley.*)

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FINANCE BILL—*continued.*

Question proposed, " That those words be there inserted."

After Debate, Amendment, by leave, withdrawn 1503

Amendment proposed, in page 6, line 18, at end, insert—

"(7) The Commissioners may, upon such terms as to security or undertakings, or otherwise, as they may require, give to the executor of the deceased, upon the delivery of the Inland Revenue affidavit, a certificate allowing the payment of the whole or any part of the Estate Duty payable by the executor under this Act to be postponed for such time as they may think fit, and the executor shall thereupon be entitled to have probate or letters of administration granted to him,"—(*Mr. Byrne.*)

Question proposed, " That those words be there inserted " 1504

After Debate, Amendment, by leave, withdrawn 1507

Amendment proposed, in page 6, line 21, to leave out from the word " where," to the word " that," in line 22,—(*Mr. Byrne.*)

Question proposed, " That the words proposed to be left out stand part of the Clause."

After short Debate, Question put, and *agreed to* 1509

Amendment proposed, in page 6, line 21, after the word " Commissioners," to insert the words " or has been decided by the High Court,"—(*Mr. Bartley.*)

Question proposed, " That those words be there inserted."

After short Debate, Question put :—The Committee divided :—Ayes 86 ; Noes 114.—(Division List, No. 110.)

Amendment proposed, in page 6, line 23, after the word " them," to insert the words " with interest at four per cent. per annum from the date of payment,"—(*Mr. Butcher.*)

Question proposed, " That those words be there inserted " 1510

Amendment amended, by inserting " three per cent." instead of " four per cent.," and adding the words

"in cases where the overpayment was due to over-valuation by the Commissioners,"—(*Mr. Butcher*) 1513

Amendment, as amended, *agreed to.*

Amendment proposed, in page 6, line 23, at end, to insert

"but any person aggrieved by a decision of the Commissioners under this sub-section may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court, and the Court shall thereupon determine the amount, if any, to be repaid by the Commissioners,"—(*Sir R. Webster.*)

Question proposed, " That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1514

Verbal Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Motion made, and Question proposed, " That the Clause, as amended, stand part of the Bill."

After short Debate, Question put, and *agreed to.*

Clause 8.

Moved, to leave out the Clause,—(*Sir W. Harcourt.*)

Question proposed, " That the Clause stand part of the Bill."

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Clause 9.

Amendment proposed, in page 7, line 22, after the word " shall," to insert the words—

FINANCE BILL—*continued.*

"Subject to all charges and encumbrances existing at the death of the deceased,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

After Debate, Question put, and *negatived* 1522

Amendment proposed, in page 7, line 22, to leave out "liable to the duty," and insert "in respect of which duty is levied,"—(*Mr. T. H. Bolton*) ... 1523

Amendment amended, by inserting the word "leviable" for "levied."

Amendment, as amended, *agreed to.*

Amendment proposed, in page 7, line 20, after the word "property," to insert the words—

"And on request separate certificates shall be granted for separate items of property,"—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1524

Amendment proposed, in page 7, line 32, to leave out the second "to" and insert "from,"—(*Mr. Gibson Bowles.*)

Question, "That the word proposed to be left out stand part of the Clause," put, and *negatived.*

Verbal Amendment, proposed by Mr. Gibson Bowles, *agreed to.*

Amendment proposed, in page 7, line 39, to leave out the words "producing to them the said certificate," and insert the words "entitled to such repayment of duty,"—(*Mr. T. H. Bolton*) 1525

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1526

Amendment proposed, in page 7, line 42, to leave out from the word "be," to the word "but," in line 43, and insert the words "recoverable by him from the person accountable therefor,"—(*Mr. Byrne*) 1527

Question proposed, "That the words proposed to be left out stand part of the Clause" 1528

After short Debate, Question put:—The Committee divided:—Ayes 132; Noes 110.—(Division List, No. 111) 1530

Amendment proposed, in page 7, line 43, after the word "property," to insert the words "and in the meantime to be a charge upon such property,"—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1531

Amendment proposed, in page 8, line 1, after the word "property," to insert the words "and is paid in instalments,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

After Debate, Question put:—The Committee divided:—Ayes 120; Noes 143.—(Division List, No. 112) 1537

Amendment proposed, in page 8, to omit Sub-section (5),—(*Mr. Gibson Bowles.*)

Question proposed, "That Sub-section (5) stand part of the Clause" ... 1538

After short Debate, Amendment, by leave, withdrawn 1539

Amendment proposed, in page 8, line 3, to leave out from the word "person," to end of line, and insert the words—

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FINANCE BILL—*continued.*

"Authorised or required to pay the Estate Duty on any property shall for the purpose of paying the duty, or repaying the amount if paid,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 1540

After short Debate, Question put, and *negatived.*

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 1541

Several verbal Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 8, line 6, after the word "thereof," to insert the words—

"Subject to the incumbrances thereon existing at the death of the deceased,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *negatived.*

Verbal Amendment, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 8, line 13, after the word "settlement," to insert the words "and capital money arising under 'The Settled Land Act, 1882,'"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1542

After short Debate, Question put, and *agreed to.*

Verbal Amendment, proposed by Mr. T. H. Bolton, *agreed to.*

Amendment proposed, in page 8, line 14, at end, insert—

"(8)—(1) Nothing in this Act contained shall affect any person dealing for money or money's worth with any property liable to a charge created under this Act unless he had notice of such charge;

"(2) A person shall not be deemed to have notice of a charge created under this Act unless—(i.) It is within his own knowledge, or would have come to his knowledge if such inquiries and inspections had been made as ought reasonably to have been made by him; or (ii.) in the same transaction with respect to which a question of notice to such purchaser or mortgagee, or person dealing for money or money's worth, arises, it has come to the knowledge of counsel as such, or of his solicitor or other agent as such, or would have come to the knowledge of his solicitor or other agent as such, if such inquiries and inspections had been made as ought reasonably to have been made by such solicitor or agent;

'(3) Upon the transfer of any stocks, funds, shares, debentures, or securities, the transfer of which is effected or perfected by entry in a book or register, nothing done or suffered under this Act shall prevent such entry being made, or prejudicially affect the person making the same,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1543

Clause, as amended, *agreed to.*

Committee report Progress; to sit again upon Thursday.

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 165)—Read the third time, and passed.

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 256)—Read the third time, and passed.

Local Government Provisional Orders (No. 7) Bill (No. 195)—Read the third time, and passed.

Local Government Provisional Orders (No. 9) Bill (No. 222)—Read the third time, and passed.

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Local Government Provisional Orders (No. 10) Bill (No. 228)—Read the third time, and passed.

Local Government Provisional Orders (No. 11) Bill (No. 229)—Read the third time, and passed.

Local Government Provisional Orders (No. 12) Bill (No. 230)—Read the third time, and passed.

Local Government Provisional Order (No. 17) Bill (No. 248)—Read the third time, and passed 1544

Local Government (Ireland) Provisional Order (No. 1) Bill (No. 5)—Read a second time, and committed.

Pier and Harbour Provisional Order (No. 4) Bill—Read a second time, and committed.

Indian Railway Companies Bill (No. 184)—Lords Amendments to be considered forthwith ; considered, and agreed to.

MESSAGE FROM THE LORDS—That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 6) Bill.

Wemyss, &c., Water Provisional Order Bill.

Metropolitan Police Provisional Order Bill, without Amendments.

Electric Lighting Provisional Orders (No. 1) Bill.

That they have passed a Bill, intituled, "An Act to amend the Charitable Trusts Acts." [Charitable Trusts Acts Amendment Bill [*Lords*].]

Accountants Bill—*Ordered* (*Mr. Atherley-Jones, Mr. Kimber, Sir Seymour King, Mr. Wason, Mr. William Kenny, Mr. Arthur O'Connor* :)—Bill presented, and read first time. [Bill 291.]

Supreme Court of Judicature Procedure Bill [*Lords*] **(No. 258)**—As amended, considered ; read the third time, and passed, with Amendments.

Poor Law Guardians (Ireland) (Women) Bill (No. 241)—Read a second time, and committed for To-morrow.

COMMONS, WEDNESDAY, JUNE 20.

PRIVATE BUSINESS.

LONDON STREETS AND BUILDINGS BILL—Resolution—

Moved—

"That the London Streets and Buildings Bill be re-committed to the former Committee, and that the Committee have leave to sit and proceed upon Tuesday next,"—(*Dr. Farquharson*) 1545

After short Debate, Motion *agreed to* 1546

ORDERS OF THE DAY.

SUPPLY—*considered* in Committee.

(In the Committee.)

CIVIL SERVICES AND REVENUE DEPARTMENTS ESTIMATES, 1894-5.

CLASS I.

1. £2,500, Tralee and Dingle Light Railway.

After short Debate, Vote *agreed to* 1547

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SUPPLY—*continued.*

CLASS II.

Motion made, and Question proposed,

"That a sum, not exceeding £2,764, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for the Salaries and Expenses of the Household of the Lord Lieutenant of Ireland."

After short Debate, Motion, by leave, withdrawn 1550

2. Motion made, and Question proposed,

"That a sum, not exceeding £27,715, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for the Salaries and Expenses of the Offices of the Chief Secretary to the Lord Lieutenant in Dublin and London, and Subordinate Departments."

Motion made, and Question proposed,

"That Item A, Salaries, be reduced by £2,000, in respect of the Salary of the Chief Secretary to the Lord Lieutenant,"—(*Mr. Arnold-Forster.*)

After Debate, Question put:—The Committee divided:—Ayes 172; Noes 211.—(Division List, No. 113) 1607

Original Question again proposed.

Mr. J. Morley rose in his place, and claimed to move, "That the Question be now put."

Question put, "That the Original Question be now put."

The Committee divided:—Ayes 210; Noes 160.—(Division List, No. 114.)

Original Question put accordingly, and *agreed to.*

It being after half-past Five of the clock, the Chairman left the Chair to make his report to the House.

Resolutions to be reported To-morrow; Committee to sit again upon Friday.

Railway and Canal Traffic Bill (No. 156)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Bryce.*)

Objection being taken, Second Reading deferred till To-morrow.

Local Government Provisional Orders (No. 13) Bill (No. 231)—Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered To-morrow.

Local Government Provisional Orders (No. 19) Bill (No. 262)—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow 1608

Local Government (Ireland) Provisional Order (No. 13) Bill (No. 269)—Reported, with Amendments [Provisional Order confirmed]; Title amended; as amended, to be considered To-morrow.

Poor Law Guardians (Ireland) (Women) Bill (No. 241)—Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress; to sit again upon Friday.

Intoxicating Liquors Local Veto (Ireland) Bill (No. 51)—Order for Second Reading read, and discharged.

Bill withdrawn.

Trout Fishing (Scotland) Bill [*Lords*] **(No. 279)**—Read a second time, and committed for To-morrow.

Locomotive Threshing Engines Bill (No. 183)—Reported from the Select Committee.

Report to lie upon the Table, and to be printed. [No. 180.]

Minutes of Proceedings to be printed. [No. 180.]

Bill re-committed to a Committee of the Whole House for To-morrow, and to be printed. [Bill 292.]

PARLIAMENTARY PAPERS DISTRIBUTION—

First Report from the Select Committee brought up, and read; to lie upon the Table, and to be printed. [No. 181.]

LORDS, THURSDAY, JUNE 21.

NEW PEER—

John James Stewart Lord Bishop of Worcester—Was (in the usual manner) introduced 1609

Prevention of Cruelty to Children Bill (No. 89)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Chancellor.*)

Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next 1612

Notice of Accidents Bill (No. 106)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Playfair.*)

After short Debate, Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next ... 1617

Supreme Court of Judicature (Procedure) Bill [H.L.] **(No. 37)**—Returned from the Commons agreed to, with Amendments: The said Amendments to be printed, and to be considered on Monday next. (No. 114.)

Local Government (Ireland) Provisional Order (No. 9) Bill (No. 111)—Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

Local Government (Ireland) Provisional Order (No. 10) Bill (No. 107)—Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

Local Government Provisional Order (Gas) Bill (No. 92)—Read 3ª (according to Order), and passed.

Local Government Provisional Orders (Housing of Working Classes) (No. 2) Bill (No. 93)—Read 3ª (according to Order), and passed.

Local Government Provisional Orders (No. 8) Bill (No. 94)—Read 3ª (according to Order), and passed.

Electric Lighting Provisional Orders (No. 2) Bill (No. 99)—Read 3ª (according to Order), with the Amendment, and passed, and returned to the Commons.

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.) Bill (No. 96)—Read 3ª (according to Order), and passed 1618

Public Libraries (Scotland) Bill (No. 62)—House in Committee (according to Order); Bill reported, without Amendment, and re-committed to the Standing Committee.

Fishery Board (Scotland) Extension of Powers Bill (No. 57)—Read 3^a (according to Order), and passed.

Local Government (Ireland) Provisional Order (No. 5) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 116.)

Local Government (Ireland) Provisional Order (No. 12) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 117.)

Local Government Provisional Orders (No. 7) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 118.)

Local Government Provisional Orders (No. 9) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 119.)

Local Government Provisional Orders (No. 10) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 120.)

Local Government Provisional Orders (No. 11) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 121.)

Local Government Provisional Orders (No. 12) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 122.)

Local Government Provisional Order (No. 17) Bill—Brought from the Commons; Read 1^a; to be printed; and referred to the Examiners. (No. 123) 1619

Licensing Laws Amendment Bill [H.L.]—*Presented* (*The Lord Bishop of London*); Read 1^a; to be printed; and to be read 2^a on Thursday the 5th of July next. (No. 115.)

COMMONS, THURSDAY, JUNE 21.

QUESTIONS.

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Signalmen's Working Hours on the Great Eastern Railway—Question, Mr. Dodd; Answer, The President of the Board of Trade (Mr. Bryce).
The Coll Free Church Minister—Questions, Sir C. Cameron; Answers, The Lord Advocate (Mr. J. B. Balfour) 1620
Newton Abbot Workhouse—Question, Sir Stafford Northcote; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 1621
Leaving Certificates in Scotland—Question, Mr. Crombie; Answer, The Secretary for Scotland (Sir G. Trevelyan) 1622
Duchy of Lancaster Lands—Questions, Mr. Hare, Mr. Hanbury; Answers, The Secretary to the Treasury (Sir J. T. Hibbert).
Smith's School Charity, Nuneaton—Question, Mr. Cobb; Answer, The Vice President of the Council (Mr. Acland) 1623
Killarney Board of Guardians—Questions, Mr. T. W. Russell; Answers, The Chief Secretary for Ireland (Mr. J. Morley) ... 1624
Enniskillen Royal School Estate—Question, Mr. M'Gilligan; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
Reservists' Pay as Telegraphists—Question, Major Rasch; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 1625

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LEEDS BARRACKS—Question, Mr. Jackson; Answer, The Financial Secretary to the War Office (Mr. Woodall).

DERRY LUNATIC ASYLUM—Question, Mr. Mains; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

LAND PURCHASE IN COUNTY WATERFORD—Question, Mr. Power; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1626

JUSTICES' CLERKS AND LICENSING BUSINESS—Question, Mr. T. Owen; Answer, The Secretary of State for the Home Department (Mr. Asquith) 1627

COMMISSARY CLERKS IN SCOTLAND—Question, Sir C. Pearson; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 1628

THE VOLUNTEER MEDAL—Questions, Sir C. Cameron, Mr. Tomlinson; Answers, The Secretary of State for War (Mr. Campbell-Bannerman).

LISTOWEL POOR LAW UNION—Question, Mr. Sexton; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1629

TRANSVAAL GOLD MINING INDUSTRY—Questions, Mr. Conybeare, Captain Norton; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1630

THE POST OFFICE AND THE NATIONAL TELEPHONE COMPANY—Questions, Captain Bagot, Mr. A. C. Morton, Mr. Henniker Heaton; Answers, The Postmaster General (Mr. A. Morley) 1631

FEMALE FACTORY INSPECTORS—Question, Mr. Molloy; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1632

PROSECUTION FOR CRUELTY TO A BULLOCK AT GLOUCESTER—Question, Sir W. Wedderburn; Answer, The Secretary of State for the Home Department (Mr. Asquith) 1633

AUCKLAND UNIVERSITY—Questions, Sir R. Webster, Mr. Hogan; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) ... 1634

BANKRUPTCY ADMINISTRATION IN SUSSEX—Questions, Mr. Heywood Johnstone; Answers, The President of the Board of Trade (Mr. Bryce).

COMPASSIONATE ALLOWANCES IN THE GOVERNMENT SERVICE—Questions, Mr. Hanbury, Colonel Lockwood; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 1636

THE CONGO TREATY—Question, Sir E. Ashmead-Bartlett; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

COMMANDEERING IN THE TRANSVAAL—Questions, Sir E. Ashmead-Bartlett, Sir G. Baden-Powell; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1637

FRANCHISE ACTS — REMUNERATION OF IRISH POOR LAW OFFICIALS—Questions, Mr. Tully, Mr. Sexton; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

GOSPORT FOREIGN ANIMALS WHARF—Questions, Mr. Tomlinson; Answers, The President of the Board of Agriculture (Mr. H. Gardner) ... 1638

WEXFORD LETTER DELIVERIES—Question, Mr. Ffrench; Answer, The Postmaster General (Mr. A. Morley) 1639

LONDON POLICE BOOTS—Questions, Captain Norton, Mr. Rowlands, Mr. Hanbury; Answers, The Secretary of State for the Home Department (Mr. Asquith) 1640

DURATION OF GOVERNMENT CONTRACTS—Question, Captain Norton; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 1641

THE SPANISH TARIFF — Question, Mr. Rawson Shaw; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

ALLEGED PIRACY BY ESSEX FISHERMEN—Questions, Mr. Dodd, Major Rasch, Mr. T. W. Russell; Answers, The President of the Board of Trade (Mr. Bryce).

THE TUNIS-TRIPOLI FRONTIER—Question, Mr. Gibson Bowles; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 1642

PRELIMINARY EXAMINATIONS FOR THE ARMY — Questions, Mr. Rentoul; Answers, The Secretary of State for War (Mr. Campbell-Bannerman)... 1643

INDIAN CIVIL SERVICE PENSIONS — Question, Sir A. Scoble; Answer, The Attorney General (Sir J. Rigby) 1644

THE CARDIFF SAVINGS BANK—Question, Mr. Howell; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).

IRELAND AND THE NEW ESTATE DUTY—Questions, Mr. Bartley, Mr. T. W. Russell; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) 1645

INCOME TAX RELIEF CERTIFICATE—Questions, Mr. Biddulph; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).

INLAND REVENUE OFFICERS AND THE FINANCE BILL — Question, Mr. Thomas Healy; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 1646

WIGAN INCOME TAX COMMISSIONERS—Question, Mr. Woods; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).

DEATH SENTENCE IN INDIA—Questions, Mr. Caine; Answers, The Secretary of State for India (Mr. H. H. Fowler) 1647

CAMBRIDGE UNIVERSITY AND VIVISECTION—Question, Colonel Lockwood; Answer, The Secretary of State for the Home Department (Mr. Asquith) 1648

THE ACHILL SEED RATE—Question, Mr. W. O'Brien; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

ORDERS OF THE DAY.

WAYS AND MEANS—

Considered in Committee 1649

(In the Committee.)

Motion made, and Question proposed,

"That it is expedient that the value for the purpose of Succession Duty of a succession to real property, arising on the death of a deceased person shall, where the successor is competent to dispose of the property, be the principal value of the property, and that provision shall be made for the payment of such duty with interest from the expiration of 12 months after the date of the death on which the succession arose, and the provision of the existing law with respect to discount shall not apply," —(*The Chancellor of the Exchequer.*)

After short Debate, Question put, and *agreed to* 1650

Resolution to be reported To-morrow; Committee to sit again To-morrow.

Finance Bill (No. 190)—COMMITTEE—[*Progress, 19th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 10.

Several Verbal Amendments, proposed by the Solicitor General, *agreed to* 1651

Amendment proposed, in page 8, line 18, to leave out the word "may," and insert the words "shall, if required by the person accountable,"—(*Mr. Bartley.*)

Question proposed, "That the word 'may' stand part of the Clause."

After short Debate, Question put, and *negatived.*

Amendment *agreed to* 1652

Verbal Amendment, proposed by Mr. R. T. Reid, *agreed to.*

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FINANCE BILL—*continued.*

Amendment proposed, in page 8, line 10, at end, insert—

"Provided always that the said Commissioners shall allow to be deducted from the amount payable for such full Estate Duty any sum or sums shown to their satisfaction to have been legally paid as Death Duties on property situate outside the United Kingdom, to the Government of the country in which the property is situate, and in which equivalent exemption is granted in respect of Death Duties payable there on property situate in the United Kingdom,"—(*Sir G. Baden-Powell.*)

Question proposed, "That those words be there inserted."

After Debate, Amendment, by leave, withdrawn 1656

Amendment proposed, to leave out Sub-section (2),—(*Mr. Gibson Bowles.*)

Question proposed, "That Sub-section (2) stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1657

Amendment proposed, in page 8, line 22, after the word "applies," to leave out to the first "to," in line 23,—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After Debate, Amendment, by leave, withdrawn 1661

Amendment proposed, in page 8, line 25, to leave out the words "and the several persons entitled thereto,"—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1662

Amendment proposed, in page 8, line 26, to leave out the word "may," in order to insert the word "shall,"—(*Sir R. Webster.*)

Question proposed, "That the word 'may' stand part of the Clause."

After Debate, Question put:—The Committee divided:—Ayes 212; Noes 166.—(Division List, No. 115) 1665

Amendment proposed, in page 8, line 31, after the word "discharge," to insert the words

"but any person aggrieved by the refusal of the Commissioners to determine such rate, or by the rate so determined, may appeal to the High Court in the manner directed by Rules of Court,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

After Debate, Question put:—The Committee divided:—Ayes 169; Noes 209.—(Division List, No. 116) 1668

Amendment proposed, in page 8, line 31, after the word "discharge," to insert as a new sub-section the words—

"(3) Any person intending to deal with a reversion in respect of which duty will thereafter become payable may apply to the Commissioners for a certificate fixing the rate at which duty is to be charged on such reversion, and such certificate when made shall free the property in the hands of purchasers or mortgagees from any higher rate of duty,"—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

After Debate, Question put:—The Committee divided:—Ayes 123; Noes 167.—(Division List, No. 117) 1675

Amendment proposed, in page 8, line 33, to leave out the words "or property,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words 'or property' stand part of the Clause" 1676

After Debate, Question put:—The Committee divided:—Ayes 125; Noes 63.—(Division List, No. 118) 1679

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FINANCE BILL—*continued.*

Amendment proposed, in page 8, line 38, after the word "paid," to insert the words—

"Provided, nevertheless, that a certificate purporting to be a discharge of the whole Estate Duty payable in respect of any property included in the certificate shall exonerate a *bonâ fide* purchaser for valuable consideration without notice from the duty, notwithstanding any such fraud or failure,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Question put, and *agreed to*.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

Question put, and *agreed to.*

Clause, as amended, *agreed to*, and ordered to stand part of the Bill.

Clause 11.

Amendment proposed, in page 8, line 39, to leave out from the word "reason" to the word "death," in line 41,—(*Mr. Grant Lawson*) ... 1680

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1681

Amendment proposed, in line 41, after the word "death," to insert the words "or from any other cause,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 8, line 39, after the word "reason," to insert the words "of the age of a person succeeding to the property or,"—(*Lord Burghley.*)

Question proposed, "That those words be there inserted" 1682

After Debate, Question put, and *negatived* 1683

Amendment proposed, in page 9, line 5, to leave out from the word "power," to the word "circumstances," in line 6, and insert the words "as to,"—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 1684

After short Debate, Question put, and *agreed to.*

Several Verbal Amendments, proposed by Sir R. Webster, *agreed to.*

Amendment proposed, in page 9, line 12, at end, to add the words "and shall give a certificate of such discharge,"—(*Sir R. Webster.*)

Question proposed, "That those words be there added."

After short Debate, Amendment, by leave, withdrawn 1686

Clause, as amended, *agreed to.*

Clause 12.

Amendment proposed, in page 9, line 18, at beginning, to insert—

"In the case of property which does not pass to the executor as such,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 1687

Amendment proposed, in page 9, line 19, to leave out from the word "may," to the word "be," in line 20,—(*Mr. R. T. Reid.*)

Question, "That the words proposed to be left out stand part of the Clause," put, and *negatived.*

FINANCE BILL—*continued.*

Amendment proposed, to leave out Sub-section (a),—(*Mr. R. T. Reid.*)

Question, "That Sub-section (a) stand part of the Clause," put, and *negatived.*

Amendment proposed, in page 9, line 28, after the word "who," to insert the words—

"Being accountable for or authorised or required to pay Estate Duty on any property,"—(*Sir R. Webster.*)

Question, "That those words be there inserted," put, and *agreed to.*

Clause, as amended, *agreed to*, and ordered to stand part of the Bill.

Clause 13.

Amendment proposed, in line 36, after the words "thirty-three," to insert the words "thirty-five and thirty-six,"—(*Mr. Knox.*)

Question, "That those words be there inserted," put, and *agreed to* ... 1688

Amendment proposed, in page 9, line 41, to leave out the word "net," and insert the word "gross,"—(*Mr. R. T. Reid.*)

Question proposed, "That the word 'net' stand part of the Clause."

After short Debate, Question put, and *agreed to* 1691

Verbal Amendment, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 10, line 3, to leave out the words "one thousand," and insert the words—

"Five hundred pounds, but where the gross value does not exceed three hundred pounds the fixed duty shall be thirty shillings, and where the gross value exceeds three hundred pounds the fixed duty shall be fifty shillings,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Amendment proposed to the said proposed Amendment, to insert the word "net" instead of the word "gross,"—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'net' be there inserted"... ... 1692

After Debate, Amendment, by leave, withdrawn 1695

Amendment (*Mr. R. T. Reid*) *agreed to.*

Amendment proposed, in page 10, line 5, to leave out all the words after "section," and insert, as a separate sub-section—

"(3) Where the net value of the property, real and personal, on which Estate Duty is payable on the death of the deceased, exclusive of settled property, does not exceed £1,000, such property for the purpose of Estate Duty shall not be aggregated with any other property, but shall form an estate by itself; and where a fixed duty or Estate Duty has been paid upon the principal value of that estate, the further Estate Duty and the Legacy and Succession Duties shall not be payable under the will or intestacy of the deceased in respect of that estate,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After Debate, Question put, and *negatived* 1700

Question, "That those words be there inserted," put, and *agreed to.*

Clause, as amended, *agreed to.*

Clause 14.

Amendment proposed, in page 10, line 17, to leave out from the word "scale," to the word "The," in line 36, in order to insert,

[*June* 21.]

FINANCE BILL—*continued.*

Where the Value of the Estate				Per Centage.
Exceeds—	£		£	
,,	100	and does not exceed	500	One pound for every full sum of £100, and for any fractional part of £100.
,,	500	,, ,,	1,000	One pound for the first £500, and two pounds for every further full sum of £100 or fractional part of £100.
,,	1,000	,, ,,	10,000	One pound for the first £500. Two pounds for the second £500; and Three pounds for every further full sum of £100 or fractional part of £100.
,,	10,000	,, ,,	25,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000; and Four pounds for every further full sum of £100 or fractional part of £100.
,,	25,000	,, ,,	50,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds ,, £15,000; and Four pounds ten shillings for every further full sum of £100 or fractional part of £100.
,,	50,000	,, ,,	75,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds ,, £15,000. Four pounds ten shillings for the next £25,000; and Five pounds for every further full sum of £100 or fractional part of £100.
,,	75,000	,, ,,	100,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds ,, £15,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000; and Five pounds ten shillings for every further full sum of £100 or fractional part of £100.
,,	100,000	,, ,,	150,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds ,, £15,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000; and Six pounds for every further full sum of £100 or fractional part of £100.
,,	150,000	,, ,,	250,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds ,, £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000; and Six pounds ten shillings for every further full sum of £100 or fractional part of £100.

FINANCE BILL—*continued.*

Where the Value of the Estate				Per Centage.
Exceeds—£			£	
„ 250,000	„	„	500,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds „ £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000; and Seven pounds for every further full sum of £100 or fractional part of £100.
„ 500,000	„	„	1,000,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds „ £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000. Seven pounds for the next £250,000; and Seven pounds ten shillings for every further full sum of £100 or fractional part of £100.
1,000,000	.	.	.	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds „ £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000. Seven pounds for the next £250,000. Seven pounds ten shillings for the next £500,000; and Eight pounds for every further full sum of £100 or fractional part of £100.

—(*Mr. Bartley*) 1702

Question proposed, "That the words 'where the principal value of the estate' stand part of the Clause" 1705

After Debate, Question put:—The Committee divided:—Ayes 151; Noes 114.—(Division List, No. 119) 1716

Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. A. J. Balfour,*)—put, and *agreed to.*

Committee report Progress; to sit again To-morrow.

SUPPLY—REPORT—;

Resolutions [20th June] reported 1717

CIVIL SERVICES AND REVENUE DEPARTMENTS (ESTIMATES), 1894-5.

CLASS I.

1. "That a sum, not exceeding £2,500, be granted to Her Majesty, to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for a Grant in Aid of Expenses caused by an Accident on the Tralee and Dingle Light Railway."

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SUPPLY—REPORT—*continued.*

CLASS II.

2. "That a sum, not exceeding £27,715, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for the Salaries and Expenses of the Offices of the Chief Secretary to the Lord Lieutenant in Dublin and London, and Subordinate Departments."

After Debate, Resolutions *agreed to* 1723

Sea Fisheries (Shell Fish) Bill (No. 274)—

Order for Second Reading read.

After short Debate, Second Reading deferred till To-morrow.

Bishopric of Bristol Act (1884) Amendment Bill (No. 88)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Sir M. Hicks-Beach.*)

After short Debate, Question put, and *agreed to* 1724

Bill read a second time, and committed for To-morrow.

Pilotage Bill (No. 287)—

Order for Second Reading read 1725

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Sir A. Rollit.*)

Objection being taken, Second Reading deferred till Monday next.

Electric Lighting Provisional Orders (No. 1) Bill (No. 163)—Lords Amendments agreed to.

Local Government Provisional Orders (No. 19) Bill (No. 262)—Read the third time, and passed 1726

Local Government (Ireland) Provisional Order (No. 13) Bill (No. 269)—As amended, considered; to be read the third time To-morrow.

Local Government Provisional Orders (No. 13) Bill (No. 231)—As amended, considered; to be read the third time To-morrow.

Locomotive Threshing Engines (*re-committed*) **Bill (No. 292)**—Considered in Committee, and reported, without Amendment; read the third time, and passed.

Arbitration (Scotland) Bill [*Lords*] **(No. 290)**—Read a second time, and committed for To-morrow.

THE

PARLIAMENTARY DEBATES

(*Authorised Edition*)

IN THE

THIRD SESSION OF THE *TWENTY-FIFTH PARLIAMENT* OF
THE UNITED KINGDOM OF *GREAT BRITAIN* AND *IRELAND*
APPOINTED TO MEET 12 MARCH 1894, IN THE FIFTY-SEVENTH YEAR OF
THE REIGN OF

HER MAJESTY QUEEN VICTORIA.

FOURTH VOLUME OF SESSION 1894.

HOUSE OF LORDS,

Thursday, 31st May 1894.

SALE OF WELSH BENEFICES.

THE EARL OF **POWIS** asked the Lord Chancellor whether any benefices to which the right of presentation was vested in the Lord Chancellor had been sold in Wales or Monmouth under the Act of 1863 (26th and 27th Vict., chap. cxx.); and, if so, whether he would state which benefices had been sold under the Act, when they were sold, and at how many years purchase, and what was the amount of the purchase money in each case?

THE **LORD CHANCELLOR** (Lord HERSCHELL): My Lords, in reply to the question which the noble Earl has placed on the Paper, I have to state that under the Act to which he refers the first sale took place in 1864 and the last in June, 1866. All the particulars with regard to them are contained in a Return printed by Order of this House, dated 10th March, 1890, which gives the names of all benefices sold under the Act, the dates of sale, and the purchase monies. Probably that will give the noble Earl all he requires, but if there is any further information that he desires I shall endeavour to give it him. I ought to point out that with regard to all the livings except those sold under Section 23 of the Act, as was pointed out by the Lord Chancellor at the time, the transaction cannot be regarded, properly speaking, as a sale for the purchase money for this reason, that the whole of the purchase money went in augmentation of the living. So that it was for the person to whom it was transferred an addition by augmentation to the living. As regards sales where that was not so, the money was applied to the living. Under the 23rd section it went to the augmentation of the living transferred.

THE MARQUESS OF **SALISBURY**: Will the Paper distinguish those which are in England from those in Wales—though generally one can tell a Welsh name on seeing it? I do not know whether the Return would show that.

THE **LORD CHANCELLOR** (Lord HERSCHELL): If the Paper does not indicate it there will be no difficulty in giving the noble Earl the Return of those in Wales.

Earl STANHOPE asked the noble and learned Lord on the Woolsack whether the Return of 1890 alluded to gave any details of the number of years' purchase of those livings? It was very desirable, in view of the Bill pending in the other House, that that point should be brought out.

Lord HERSCHELL: It gives the income and the purchase money, and of course the relation that one bears to the other can easily be seen.

POST OFFICE—EMPLOYMENT OF SOLDIERS.

Lord WANTAGE moved for a Return showing—

"1. The number of soldiers throughout the Kingdom who have been appointed to the established service in the Post Office since 1892, specifying the number appointed in each quarter of the years 1892 and 1893, and in the first quarter of the present year;

2. The number of soldiers similarly appointed to unestablished situations in London, specifying how many per quarter, as in Return No. 1.;

3. The number of men other than soldiers similarly appointed during the same period;

4. The number of soldiers and of civilians dismissed during the whole period;

5. The number of men from among those specified as soldiers who belong to the Reserve."

Lord PLAYFAIR: There is no objection on the part of the Government to grant the Return in the form asked for by the noble Lord.

Motion agreed to.

LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890.

Lord NORTON moved that the Order for a Return on this subject, made on the 30th of April last, be discharged, and that the following Return be laid before the House in substitution thereof, namely—

"Return showing in respect of the period of four years ended 31st March, 1894, (1) the aggregate amount of the moneys received by the Council of each county and county borough in England and Wales out of the residue of the Local Taxation (Customs and Excise) Duties; (2) the aggregate amount of such moneys expended by each Council (*a*) on Technical Education, and (*b*) on other purposes, such purposes being specified as far as practicable; (3) the aggregate amount of such moneys appropriated by each Council under the provisions of Section 2 of the Technical Instruction Act, 1891, for technical education, and remaining unexpended; and (4) the residue of such moneys which have not been appropriated for technical education, but remain unexpended."

He reminded the House that he moved for the Return a fortnight previously, but the Local Government Board had requested him to consent to some verbal alterations without altering the substance of the Motion. He now moved it in the altered form in substitution for the previous Return, the Order for which would be discharged.

Motion agreed to.

ARBITRATION (SCOTLAND) BILL [H.L.]

Was presented by the Lord Watson; read 1ª; and to be printed. (No. 78.)

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [H.L.]

Read 2ª (according to Order).

SOLICITORS' EXAMINATION BILL. (No. 53.)

Amendments reported (according to Order).

House adjourned at twenty-five minutes before Five o'clock.

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HOUSE OF COMMONS,

Thursday, 31st May 1894.

LONDON COUNTY COUNCIL (GENERAL POWERS) BILL.

Mr. HOWELL (Bethnal Green, N.E.) said, he wished to call Mr. Speaker's attention to the Votes for last Tuesday, so far as they related to the proceedings on the London County Council (General Powers) Bill. He found nothing in the Votes relating to Tuesday which showed in any way that a clause to which objection was taken, and which was struck out of the Bill in consequence, was so omitted. The point being a most important one, he had to ask Mr. Speaker that the entry might be amended so as to show upon the face of the Votes that the clause really was omitted from the Bill.

*Mr. SPEAKER: I suppose a new clause was inserted in the Bill.

Mr. HOWELL: There was no new clause carried, Mr. Speaker.

*Mr. SPEAKER: The entry is "Amendments made," and such entry covers the fact of an old clause being struck out.

Mr. HOWELL: No; the Motion was carried without a Division.

*Mr. SPEAKER: I do not see anything irregular in the entry.
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Mr. J. STUART (Shoreditch, Hoxton) said, there could be no doubt that the facts were as stated by the hon. Member for Bethnal Green (Mr. Howell). The clause to which the hon. Member referred was omitted, and no new clause was inserted in the Bill.

*Mr. SPEAKER: I had no notice that this subject was to be brought forward, but I will look into the question and see if there has been any irregularity in the entry. If there has been any irregularity I will see that it is rectified.

Mr. HOWELL thanked Mr. Speaker for his statement, and said that he was sorry he had not been able to give notice of the question.

LONDON COUNTY COUNCIL (TOWER BRIDGE SOUTHERN APPROACH) BILL (*by Order*.)

CONSIDERATION.

Motion made, and Question proposed, "That the Consideration, as amended, be postponed till Tuesday."—(*Dr. Farquharson.*)

Mr. BOULNOIS (Marylebone, E.) said, it was rather unfair to those who were interested in this Bill that it should be put off from time to time. This was the fourth postponement, and unless he received an assurance from his colleagues on the London County Council that the matter would be really dealt with on Tuesday, he must object to the postponement.

Mr. J. STUART said, the Bill was being postponed at the request of the agent representing the Opposition.

Mr. COHEN (Islington, E.) hoped that the measure would be definitely dealt with on Tuesday.

Consideration, as amended, deferred till Tuesday next.

QUESTIONS.

BENGAL DISTRICT MAGISTRACY.

Sir W. WEDDERBURN (Banffshire): I beg to ask the Secretary of State for India whether he is aware that Mr. C. A. Radice, promoted in *The Calcutta Gazette*, of 10th April last, to act as District Magistrate and Collector of Mymensingh, was, under orders of Sir Antony MacDonnell, acting Lieutenant Governor of Bengal, on the 24th of August last, condemned to forfeit his grade of acting joint Magistrate, and for a year to receive no promotion, permanent or temporary; whether he is aware that in those orders it was stated that Mr. Radice not only acted in defiance of the law, but also in a manner calculated to inflict gross and unmerited indignity upon a respectable Brahmin landholder; that his proceedings showed a vindictive attitude; and that his conduct was absolutely indefensible, and constituted a very flagrant abuse of power; and whether, if the answer is in the affirmative, he will state upon what grounds the punishment awarded to Mr. Radice has been remitted by Sir Charles Elliott, and Mr. Radice promoted to a position of independent authority?

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): I believe that the facts are substantially as stated in the first two paragraphs of my hon. Friend's question. In reply to my telegram, the Lieutenant Governor of Bengal reports that the appointment of Mr. Radice was to fill a temporary vacancy occasioned by the ill-health of a collector whom it was necessary to remove at once. He was on the spot, and no officer could have been sent from a distance without inconvenience.

POST-CARDS.

Mr. HENNIKER HEATON (Canterbury): I beg to ask the Secretary to the Treasury whether there is any prospect of an arrangement being come to by the Treasury with the Post Office under which the public can be given the privilege of using halfpenny adhesive postage stamps upon their own cards when sent through the post?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): A great deal of attention has been given to this matter, and a Committee is now sitting to consider certain questions connected with the supply of stamps and post-cards which, though not directly dealing with the matter to which the hon. Member alludes, may have an important bearing upon it, and it is therefore necessary to await their Report before coming to a decision.

INDIAN STAFF CORPS OFFICERS' GRIEVANCES.

Sir SEYMOUR KING (Hull, Central): I beg to ask the Secretary of State for India whether any recommendations were made by Lord Roberts, when Commander-in-Chief in India, with regard to the grievance of officers of the Indian Staff Corps who are exposed to constant supersession in the course of their duties by officers of the British Service, owing to the more rapid promotion in that Service; and, if so, would he state what the recommendations were; whether the complaints of the Staff Corps have been duly considered by the Indian Government and the Secretary of State; and what, if any, decision has been arrived at; and whether he will lay upon the Table the Papers on this subject, including the Memorandum issued on behalf of the Staff Corps, and submitted to the Commander-in-Chief and Government in India?

*Mr. H. H. **FOWLER**: The promotion of officers in the Staff Corps is still the subject of correspondence with the Government of India. Until that correspondence is complete, Papers cannot be presented to the House.

Mr. **ARNOLD-FORSTER** (Belfast, W.): When is the correspondence likely to be published?

*Mr. H. H. **FOWLER**: I am sending out an important Despatch by to-morrow's mail. This is a very difficult question, and it is receiving most careful attention both at Simla and Whitehall.

RELEASE OF AN IRISH CONVICT.

Mr. **ARNOLD-FORSTER**: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether a convict of the name of O'Leary has recently been discharged from gaol in Ireland; whether this man was convicted in connection with the murder of Head Constable Whelahan; and, if so, what was the term of the imprisonment to which he was sentenced; and whether he has now been discharged in the ordinary course, or as a matter of indulgence before the expiration of his sentence?

The **CHIEF SECRETARY** for **IRELAND** (Mr. J. Morley, Newcastle-upon-Tyne): The convict named was released on licence on the 12th instant. He was convicted at the Wicklow Winter Assizes of 1887 of the Whiteboy offence of attacking a dwelling-house, arising out of the murder of Head Constable Whelahan, and was sentenced to 10 years' penal servitude. The other three men convicted for the same offence had been released on licence some time ago, and in view of this I thought the time had arrived when this man might also be released. In the ordinary course he would have been eligible for release in June next year.

POSTAL ARRANGEMENTS AT TIEN-TSIN.

Mr. **HENNIKER HEATON**: I beg to ask the Postmaster General whether he is aware that at the British Settlement and Treaty Port of Tien-Tsin, China, the English inhabitants have no postal arrangements provided for them; whether he is aware that the Germans, the French, and the Russians have Post Offices there; whether 90 per cent. of the whole mail matter of the Settlement is British, and the trade with Great Britain and her Dependencies amounts to several millions sterling annually; whether he is aware that the British mails which now arrive at that important Treaty Port of Tien-Tsin are now handed over to the German Post Office there for distribution; and whether he will at once communicate with Hong Kong regarding this grievance?

The **POSTMASTER GENERAL** (Mr. A. Morley, Nottingham, E.): Tien-Tsin is a Treaty Port, and not a British Settlement. The question of the establishment of a post office there is one for the consideration of the Secretary of State for Foreign Affairs.

INDIAN RELIEFS.

Mr. **TOMLINSON** (Preston): I beg to ask the Secretary of State for India what were the latest dates on which the troopships with the reliefs for the regiments serving in India arrived in Bombay during the present season?

Mr. H. H. **FOWLER**: The last four troopships arrived in India on the 17th of March, the 23rd of March, the 7th of April, and the 8th of April. These dates were exceptionally late, owing to the breakdown of the troopships.

BANKRUPTCY IN BELFAST.

Mr. **YOUNG** (Cavan, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state the number of Petitions for arrangement filed each year since 1888 in the Local Bankruptcy Court, Belfast; the number of these which have been confirmed; the number which have been turned into bankruptcy; the composition offered in each case of the debtors; and the dividends paid to creditors in each case turned into bankruptcy?

MR. J. MORLEY: I am informed that 192 Petitions for arrangement were filed in the Belfast local Court of Bankruptcy between January, 1889, and the present date. Of these, 130 were confirmed, and 37 were turned into bankruptcy. I cannot, within convenient limits, state the amount of composition offered in each case, but I may state it varies from 1s. in the £1 upwards. The dividends paid were likewise of variable amount, the lowest being about 8½d. in the £1. Several estates have not yet been closed.

MR. YOUNG: Will the right hon. Gentleman grant a Return of the dividends paid?

MR. J. MORLEY: I do not think there would be any objection to stating the sums without indicating the names.

PRINTING CONTRACTS IN WESTMEATH.

MR. D. SULLIVAN (Westmeath, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the three years' contract for the printing for the Grand Jury for Westmeath expires at the ensuing Summer Assizes, and that there was no presentment on account of this contract made at the County at Large Presentment Sessions on Saturday last; and whether he will take steps to see that this contract is properly advertised for competition according to law, and is not given away privately to favoured contractors?

MR. J. MORLEY: The Secretary to the Grand Jury informs me that he received instructions on Saturday last from the County at Large Presentment Sessions to publicly advertise for tenders for printing. These tenders will be laid before the Grand Jury at the next Summer Assizes.

POLICEMEN AND EVICTED FARMS IN IRELAND.

MR. FFRENCH (Wexford, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that a policeman, named Reardon, stationed at present at Gowran, County Kilkenny, holds a farm, situate in Larkinstown, near Wexford, which was taken by the policeman's mother-in-law, Mrs. Margaret Culleton, after the former tenants had been evicted, and made over by deed on Constable Reardon; and whether policemen are allowed to hold farms from which the former tenants have been evicted?

MR. J. MORLEY: I understand that Mrs. Culleton holds the evicted farm referred to, but has not assigned it to Sergeant Reardon. No special Regulations exist in reference to the holding of evicted farms by members of the Constabulary. They are not permitted to hold farms (evicted or otherwise) in the counties in which they are serving, but there is no Regulation prohibiting them or their wives from holding land elsewhere.

COMPULSORY RETIREMENT FROM LAW OFFICES.

CAPTAIN GRICE-HUTCHINSON (Aston Manor): I beg to ask the Secretary to the Treasury when the Bill dealing with compulsory age retirement in the Law Offices at the age of 65, and which he stated in the House on the 2nd of April was to be at once introduced, is to be brought in?

THE UNDER SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. GEORGE RUSSELL, North Beds.) (who replied) said: The Bill is being prepared, but it is impossible to give at the present time the precise moment of its introduction.

METROPOLITAN POLICE COURT BUSINESS.

MR. J. STUART (Shoreditch, Hoxton): I beg to ask the Secretary of State for the Home Department whether, in view of the great congestion of business in some of the Metropolitan Police Courts, due to the increase of Local Government cases, he will authorise the cost of the necessary clerical assistance to Justices of the Peace to enable them to hold special Sessions for hearing School Board cases and summonses under such Acts as "The Public Health (London) Act, 1891," the Metropolis Management Acts, Adulteration of Food Acts, and the Housing of the Working Classes Act; and whether the jurisdiction of the Justices in such cases has been affirmed in a recent case in Kensington?

MR. GEORGE RUSSELL (who replied) said: My hon. Friend has to-day forwarded me a complaint of the state of the business at one of the Courts which

I have not had time to look into. Otherwise, I have heard of no complaints of any great congestion of business existing at present in any of the Metropolitan Police Courts, and I think if there had been any such congestion I must have heard of it. If Justices of the Peace have jurisdiction to hear any cases over which Metropolitan Police Magistrates have jurisdiction, the Justices have jurisdiction over all the cases, and they could not be confined to hearing cases and summonses under the Acts mentioned in the question without legislation. It is true that the jurisdiction of Justices has been affirmed in a recent case in Kensington; but the question as to the decision in that case, and the course to be taken in consequence of it, is now under the consideration of the Law Officers of the Crown, and I think nothing should be done till their opinion has been received.

COALS FOR THE NAVY.

Mr. A. C. MORTON (Peterborough): I beg to ask the Civil Lord of the Admiralty whether ships of the Fleet coaling in the Firth of Forth take their coals from vessels which have brought the coals from Cardiff; and, if so, whether the coals could be had from the Scottish mines close at hand, and so save the expense of bringing the coals all the way from Cardiff?

The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe) (who replied) said: In nearly every part of the world the normal supply for Her Majesty's ships is Welsh coal, as it is far more suitable than the local coal in most places. But small quantities of the best local suitable coal may be obtained when Welsh coal is not available.

LEEDS POST OFFICE.

Mr. JACKSON (Leeds, N.): I beg to ask the First Commissioner of Works if he will state the amount of money voted for the new buildings for the Post Office at Leeds in last year's Estimates, and the amount actually paid; if he can state approximately the date of completion; and whether it is intended to sell the present Post Office when the new buildings are occupied?

***The FIRST COMMISSIONER of WORKS** (Mr. H. Gladstone, Leeds, W.): The amount voted in last year's Estimates for the new Post Office buildings at Leeds was £21,000, and the amount spent was £18,000. It is hoped to finish the buildings by Midsummer, 1895. The intention is to sell the old Post Office.

THE WALLACE ESTATE, LISBURNE.

Mr. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to a circular recently sent to the tenants on the Wallace Estate, Lisburne, requiring, under threat of proceedings, payment of the rent due at November last; whether he is aware that the tenants have been informed that the rents must in future be paid on the 1st of February in each year, as the rents have been judicially fixed, and the tenants have an opportunity of purchasing at a further reduction of 20 per cent. with the fee-simple for nothing; whether he is aware that the rent now required is known as "the lying term," and was not formerly demanded for more than 12 months after it fell due since it was allowed to stand over from the famine years; and whether, considering the practices already adopted on this estate, he will mention to the Land Commission the desirability of a searching inquiry into the facts of purchases by the tenants in order to save them from paying prices in excess of what the Land Commission sanctions?

Mr. J. MORLEY: The facts, I am informed, are correctly stated in the first three paragraphs. My hon. Friend is aware that in several cases, on the Commissioner refusing to lend more than a certain amount, the balance of the price was demanded from and paid by the tenant, and an agreement for the lesser sum as the price lodged with the Land Commission. This matter was the subject of a Judgment by Mr. Justice Bewley in July, 1893, and since then the Commissioners believe that the cash payments made by the tenants are set out on the agreements for purchase. The Land Commission cannot prevent purchasers paying any prices they choose, and its duties and powers with reference to the security are limited to seeing that the loan is satisfactorily secured, not to seeing that the price is fair, if the tenant chooses to pay part of the price himself.

THE STRABANE-LIFFORD ROAD.

MR. DANE (Fermanagh, N.) : I beg to ask the President of the Board of Trade what has been the result of the consultation with the Inspecting Officers of the Board respecting the carrying of the road leading from Strabane, in County Tyrone, to Lifford, in County Donegal, over the Great Northern and Finn Valley, and West Donegal Railways lines ?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.) : The Board of Trade are being advised as to their legal position in this matter. As soon as a decision is arrived at it shall be communicated to the hon. Member.

FALKIRK TRYST.

MR. DANE : I beg to ask the President of the Board of Agriculture what has been the result of his inquiry as regards the accommodation for weighing live cattle at Falkirk tryst or market, in Stirlingshire ?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden) : From the Report made to me by the Inspector whom I instructed to visit Falkirk in pursuance of my promise to the hon. Member, it would appear that a weighing machine is available for use at Falkirk tryst ; but the information at present before me is insufficient to enable me to determine whether there is a sufficient compliance with the requirements of the Act, or whether the application for exemption from those requirements which has now been made to me ought to be granted. The matter is still, therefore, under investigation, but I hope it will not be long before I am in a position to acquaint the hon. Member with my decision.

NEWCASTLE WEST CLERK OF PETTY SESSIONS.

MR. M. AUSTIN (Limerick, N.) : I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that a letter was sent to Dublin Castle by Mr. William O'Sullivan, of Newcastle West, County Limerick, complaining of the conduct of Mr. Dawson, clerk of Petty Sessions there, for having used to him, at Newcastle West on the 11th instant, threatening language calculated to provoke a breach of the peace, and of which letter an acknowledgment was received on the 21st instant ; whether Mr. Dawson, after having received from Dublin Castle notice of the complaint, did, on the 24th instant (a fortnight after the alleged offence) issue a summons for assault against Mr. O'Sullivan, notwithstanding that a Petty Sessions Court had been held on the 18th instant ; whether he is aware of the strong feeling existing in the district by reason of the conduct of Mr. Dawson in connection with this case, and his manner of discharging the duties in connection with his office ; and whether he will call the attention of the proper authority to the matter, and inquire as to the very serious charges preferred against this officer under the late administration ?

MR. J. MORLEY : The facts are correctly stated in the first paragraph. It is also a fact that the Petty Sessions clerk has summoned O'Sullivan for assault on the occasion in question ; and, under these circumstances, it is undesirable to say anything in the meantime which might be calculated to prejudice the Magisterial investigation.

THE RECENT REVIEW AT ALDERSHOT.

MAJOR RASCH (Essex, S.E.) : I beg to ask the Secretary of State for War whether he is aware that on the occasion of the late Royal review at Aldershot the total strength of the Division was 17,600, and that only 11,600 men were on parade ; that the deficiency of 50 per cent. is accounted for by sick 642, guard 187, recruits 815, and other duties 4,600 ; and whether the 4,600 men employed on other duties, such as servants, cooks, workshops, and clerks, who are not available for duty but who are returned as efficient, could be found by employing the Army Reserve ?

***THE SECRETARY OF STATE FOR WAR** (Mr. CAMPBELL-BANNERMAN, Stirling, &c.) : On May 17 the strength of the Aldershot Division was 17,864. Of these, 11,639 paraded, so that 6,225, or 35 per cent. of the strength, did not appear. Of the absent, 815 were recruits, 187 on guard, and 642 sick, leaving 4,581 to be accounted for. There were 414 at other stations on command, 100 were on leave, 338 were dismounted Cavalry and Engineers, 669 were men of the Army Service Corps and other services employed on transport and other corps duty ; 1,578 men were at Pirbright for musketry practice, 545 were either attending classes, or in prison, or absent on other grounds; and the balance 937, were employed as clerks, servants, cooks, and in workshops. Reservists could possibly take the place of some of these 937 men, but it would be *pro tanto* an addition to the number and to the cost of the Army.

MR. HANBURY (Preston): Is it a fact that there are 13,000 men who do not perform the duties of ordinary soldiers? What has the War Office done in regard to the recommendations of the Wantage Committee in this respect?

*MR. CAMPBELL-BANNERMAN: I must ask for notice of that question.

MR. HANBURY: Can the right hon. Gentleman say how many of the 900 men he has referred to were officers' servants? There have been great complaints as to the number of these servants.

MR. CAMPBELL-BANNERMAN: I will inquire.

ALLEGED INEFFECTIVE ENGLISH CRUISERS.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Secretary to the Admiralty whether his attention has been called to the statement in the Journal of the Royal United Service Institution of the 15th of April, 1894, published under the authority of the Council, which includes five Admirals, two Naval Captains, and a member of the Naval Intelligence Department, to the effect that of English cruisers four, the *Tourmaline*, *Ruby*, *Emerald*, and *Garnet*, ought to be struck off the effective list; and whether these vessels are of such age and in such condition as would warrant this statement; if so, whether the Admiralty propose to withdraw them from active service?

*SIR U. KAY-SHUTTLEWORTH: The attention of the Admiralty has not been called otherwise than by the hon. Gentleman's question to the statement quoted by the hon. Member. The vessels named are on the effective list. It cannot be stated when they will be withdrawn from service. The *Tourmaline* is on the North American Station, the *Ruby* in the Training Squadron, and the *Garnet* returning from the Pacific. These ships are efficient for the services on which they have been engaged. The *Emerald* is not in commission, but is available for service if required.

MR. GIBSON BOWLES: Have the five Admirals and two Captains had pointed out to them the fact that they have infringed the Queen's Regulations, and will they be censured for having done so?

*SIR U. KAY-SHUTTLEWORTH: The hon. Member suggests that, because five Admirals and two Captains are on the Council of the United Service Institution which has published this statement, the Admiralty should censure them. The hon. Member will perhaps put his question down on the Paper.

THE OFFICIAL DEBATES.

MR. BARTLEY (Islington, N.): I beg to ask the Secretary to the Treasury whether he can state when the Index to last year's Official Reports of the Debates will be issued?

SIR J. T. HIBBERT: As my hon. Friend is aware, the last Session did not end until March 5 of this year, and the Debates filled a quite exceptional number of volumes, more than 13. I am informed that of recent years the General Index has never been issued within less than three months after the close of the Session, and sometimes not until five or six months after. It is hoped that the Index for last Session will be ready in about a month from the present time.

MR. A. C. MORTON: May I ask whether it is possible to have a weekly index of the reports, as, I believe, *The Times* already give in their reports?

SIR J. T. HIBBERT: I cannot promise that, but I will consider it.

INDIAN LEGISLATIVE COUNCILS.

SIR W. WEDDERBURN: I beg to ask the Secretary of State for India whether up to last March in the Legislative Councils of the Governor General, the Governor of Madras, the Governor of Bombay, and the Lieutenant Governor of Bengal, the majority of additional members were non-officials; upon what grounds this majority has been now disturbed in the Council of the Lieutenant Governor of Bengal by the appointment of an official to the vacancy caused by the retirement of a non-official; and whether the instructions of the Secretary of State impose upon official members the duty of supporting the Government with their vote on all occasions?

MR. H. H. FOWLER: No, Sir; it is not the case that there has always been a majority of non-officials among the additional members. For instance, in the first quarter of 1892 the numbers of officials and non-officials were equal both in Bombay and in Bengal, and the same equality continued in Bengal during the second quarter. Under the Statute of 1861 only one-third of the Councillors appointed by the Lieutenant Governor of Bengal need be non-officials, but the Rules made under the Statute of 1892 direct that the number of officials shall not exceed 10 out of 20, or one-half. When the Bengal Council was enlarged the Lieutenant Governor found it convenient for special reasons to have only nine official Councillors with 11 non-officials, but it was always intended that the number of each class should be equalised at the first opportunity, and this has now been effected. No such instructions as are described in the third clause of my hon. Friend's question have been given by the Secretary of State.

DECCAN AGRICULTURISTS' RELIEF ACTS.

SIR W. WEDDERBURN: I beg to ask the Secretary of State for India if he is aware that a Bill (No. 7 of 1894) to amend the Deccan Agriculturists' Relief Acts, 1879 to 1886, was introduced into the Legislative Council of the Governor General in April last; and that the proposed measure is based mainly on the recommendations made in their Report by the Commission appointed by the Government of India to inquire into the working of the Deccan Agriculturists' Relief Acts; and whether he will lay upon the Table of the House the Report of the Commission, with the Appendices containing the evidence in full of the expert witnesses, such as the District Judges, the Special Judge, the Special Sub-Judges, and other subordinate Judges, deputy collectors, and mamlatdars?

MR. H. H. FOWLER: The answer to the first clause of the question is in the affirmative. As to the second clause, I will lay the Report, including the Appendices, on the Table of the House, if my hon. Friend will move for it.

VIVISECTION.

COLONEL LOCKWOOD (Essex, Epping): I beg to ask the Secretary of State for the Home Department if his attention has been called to the apparent discrepancies in the Inspector's Return of Experiments on Living Animals for the year 1893, wherein it is stated, in Table III., that three licence and certificate holders—namely, Messrs. Lin Boon Keng, Otto Lang, and Conrad Gerland, made no Return of any experiments performed by them, whereas, in Table I., the first two named are entered as having performed experiments, and, in Table II., the two last named are entered as having performed none; if he can state upon whose information and authority such statements, apparently contradictory, have been made and published; whether he contemplates renewing any licences or certificates attached thereto to any person or persons reported by the Inspector as having made no experiments under the licences and certificates during the preceding year, according to his Return for 1893, amounting to 49 licence and certificate holders; whether he is informed, either by the licence and certificate holders or by his Inspectors, of the number of animals made use of in the course of the 4,046 experiments reported by the Inspector in 1893; and if he will cause a Table to be prepared and laid before the House, showing the number and description of animals used in experiments in 1893, and also in the future?

MR. GEORGE RUSSELL: As stated in Table III. of the Inspector's Return, no Return was received from Messrs. Lin Boon Keng, Otto Lang, and Conrad Gerland, nor from the late Dr. Romanes. The Inspector ascertained in the cases of Messrs. Romanes and Gerland, from inquiries at the laboratories where the licences were available, that they had not performed any experiments, and therefore included their names in Table II. From similar inquiries in the case of Messrs. Keng and Lang, he ascertained that they had performed experiments, and therefore included them in Table I. The licences to persons included in Table II. are renewed from time to time, because for various reasons the licencees are unable to take up that work in one year, whereas they can in another, and some (such as Professor George Thomas Brown) hold such licences in case they may have to perform experiments with regard to the cattle disease, or for judicial purposes. The number of animals experimented upon may be taken as closely corresponding to the number of experiments—namely, 4,046. The names of the kinds of animals are all reported to the Inspector, except those animals that are experimented on under Certificate C, or under a licence without a certificate, all such experiments being upon animals in a state of complete anæsthesia. The information which is to be gathered from Tables II. and III. is, I think, sufficient, and, in my opinion, there is no occasion for any further table.

THE BALFOUR COMPANIES.

Sir E. ASHMEAD - BARTLETT (Sheffield, Ecclesall): I beg to ask the President of the Board of Trade whether his attention has been called to the statement by the Secretary of the Liberator Depositors' Committee that all the details and necessary materials for a public prosecution, with regard to the Jabez Balfour Companies, were sent to the Treasury by the Official Receiver more than six months ago; and, if so, why no action has been taken?

Mr. BRYCE: The papers referred to were sent to the Director of Public Prosecutions, not by the Official Receiver, but by the Board of Trade, on dates varying from the 30th of October, 1893, to the 25th of April, 1894. The discretion as to proceedings rests with the Director of Public Prosecutions, who, I understand, is acting under the advice of the Law Officers. I have nothing to add to the answer already given to a similar question by the Solicitor General.

Sir E. ASHMEAD-BARTLETT: May I ask whether, seeing that these Papers have been presented by the Department over which the right hon. Gentleman presides, he will put pressure on the Director of Public Prosecutions to take steps in this very important matter?

Mr. BRYCE: The matter rests not with the Board of Trade, but with the Law Officers, and it is on them pressure, if any is necessary, should be brought to bear.

Sir E. ASHMEAD-BARTLETT: I will put a question to the Attorney General on the subject.

IRISH REGISTRY OF DEEDS.

Mr. HARRINGTON (Dublin, Harbour): I beg to ask the Secretary to the Treasury whether certain Second Division Clerks in the Registry of Deeds, who have been called on to discharge the higher duties of the office, have been recommended for promotion by the head of the Department; whether he is aware that the Royal Commissioners, who reported upon the office in 1881, bore testimony to the high class of duties performed by the officers of the Department, and expressed an opinion as to the fair remuneration of these officers, and recommended the amalgamation of the Second and Third Classes of the old establishment to secure it to them; also that the Treasury Committee of 1885 strongly urged the adoption of the recommendation of the Royal Commissioners, and that the amalgamation was approved by the Treasury and carried out; and whether, having regard to the remuneration for these duties then so fixed, and to the pledges given by the Chancellor of the Exchequer and by himself on the 29th of March last, he will see that effect is given to the recommendation of the Department for the promotion of these clerks?

Sir J. T. HIBBERT: The duties of the clerical staff of the Registry of Deeds are such as are covered by the scale of salary of the Second Division and of staff officers of that Division. The old Upper Division establishment is, therefore, moribund, and no further appointments can be made thereto. It follows that the pledges of the Chancellor of the Exchequer and myself, to which the hon. Member refers, have no bearing on the present case.

SIGHT TESTS FOR RAILWAY SERVANTS.

Dr. MACGREGOR (Inverness-shire): I beg to ask the President of the Board of Trade what steps, if any, the Board of Trade proposes to take respecting the correspondence passed between the Board and the Railway Companies bearing on the subject of the method of sight testing practised by the Companies; and is the Board satisfied that every precaution is now being taken for the public safety?

Mr. BRYCE: The correspondence already before the House shows that the Companies are fully alive to the importance of this subject, and are endeavouring by a system of tests to do what is necessary in the interest of public safety on the lines of the recommendations of the Committee of the Royal Society. The Board do not propose to take any further action at present, but the matter shall not be lost sight of.

WESTMINSTER ABBEY.

MR. J. E. ELLIS (Nottingham, Rushcliffe): I beg to ask the First Commissioner of Works whether any, and if so what, steps have been taken to carry out the recommendation of the Royal Commission on Westminster Abbey, dated the 24th of June, 1891, that no time should be lost in removing the houses in Old Palace Yard, which not only conceal to a great extent the architecture of the Chapel of Henry VII. and the ancient Chapter House, but are also a constant source of danger to the Abbey from fire; and whether he will give the House an assurance on the part of the Government that no step of any kind shall be taken which would involve any of the ground so cleared being built upon without the matter being fully discussed and decided by the House of Commons?

***MR. H. GLADSTONE**: For some time past negotiations have been in progress for acquiring the property required for the removal of the houses in Poet's Corner and Old Palace Yard which were condemned by the Royal Commission on Westminster Abbey. Arrangements have already been arrived at for the purchase of certain interests, including that of the freeholders, the Ecclesiastical Commissioners; and in other cases there is a good prospect of early settlements being effected. I do not think it will be found necessary to apply to Parliament for compulsory powers of purchase. When possession of the property has been obtained, which cannot be before the middle of next year, it is intended as soon as possible to demolish the buildings. The public will then be in the best possible position to judge what ought or ought not to be done. I can assure my hon. Friend that the Government will not come to any final decision on the question of a monumental chapel without giving Parliament a full opportunity of expressing its views thereon.

HANBURY CHARITY, LANGTON.

MR. LOGAN (Leicester, Harborough): I beg to ask the Vice President of the Committee of Council on Education when the new Scheme for the administration of the Hanbury Charity at Langton, which has been in hand two years, the first draft of which was published in March, 1893, and the amended draft submitted to the Committee of Council on Education on the 10th of February last, is likely to come into force?

***THE VICE PRESIDENT OF THE COUNCIL** (Mr. ACLAND, York, W.R., Rotherham): Various objections and suggestions with reference to the Scheme were received during the month of publication, and the Department are at present in communication with the Charity Commissioners on the subject of proposed amendments. It is hoped that the Scheme may be very shortly approved.

IRISH MAIL SERVICE.

MR. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Postmaster General whether, in arranging the conditions on which new tenders will be asked for the mail services between London and Kingstown, the principles laid down in the Treasury Minute of the 19th of October, 1855, will be acted on by providing for the most perfect passenger communication, and the use on the cross channel passage of large and commodious steamboats ensuring the greatest comfort, convenience, and speed; and if it will be made a condition that the mileage rate of passenger fares by both railway and steamboat shall not exceed the current mileage rate of passenger fares by unsubsidised express trains between London and Edinburgh?

***MR. A. MORLEY**: The comfort and convenience of passengers will not be overlooked, and parties tendering will be asked to give particulars of the accommodation for passengers which they are prepared to provide, as well as of the dimensions and sea-going capabilities of the vessels offered. I am afraid I can give no pledge that the passenger fares between London and Dublin shall be adjusted to the current rates chargeable between London and Edinburgh.

MR. W. KENNY: When will the right hon. Gentleman be in a position to give out the tenders?

MR. A. MORLEY: I cannot say. The matter is being very carefully considered.

MR. MACARTNEY (Antrim, S.): Is the question of acceleration by land as well as by sea being considered?

MR. A. MORLEY: Yes.

MR. FIELD (Dublin, St. Patrick's): Will an effort be made to provide third class carriages on these lines?

*MR. A. MORLEY: That is not a matter which affects the Post Office, and could not be made a condition of the contract.

MR. SEXTON (Kerry, N.): What degree of acceleration will be required? Will it be specified in the forms of tender?

MR. A. MORLEY: We propose to ask for tenders at varying rates of acceleration.

RE-DIRECTED LETTERS.

MR. WOLFF (Belfast, E.): I beg to ask the Postmaster General why an additional postage is charged on circulars in open envelopes for re-direction from the House of Commons to the private residences of Members; and whether, in view of the number of these circulars received by Members of Parliament, he can see his way to abandon this charge?

*MR. A. MORLEY: Under the present Regulations, which were decided upon by the late Government, all halfpenny postal matter is liable to additional postage when re-directed. I have no power to make an exception in favour of hon. Members.

MR. ROBY (Lancashire, S.E., Eccles): Could not the charge be remitted on post-cards?

COLONEL HOWARD VINCENT: And on newspapers too?

MR. T. M. HEALY (Louth, N.): Why not charge an increased rate?

MR. BARTLEY: Will the right hon. Gentleman give instructions to the Postmaster not to forward circulars, but to leave them here till called for?

*MR. A. MORLEY: If there is a general wish I will do so, but I believe they are not forwarded at present to Members who do not wish to have them. [*Cries of* "Yes."] Any hon. Member can ask the Postmaster not to forward them.

RETURNING OFFICERS AT LOCAL GOVERNMENT ELECTIONS.

MR. WINGFIELD-DIGBY (Dorset, N.): I beg to ask the President of the Local Government Board whether his Department is issuing instructions appointing the clerks of Boards of Guardians the Returning Officers for the elections of the new Urban District Councils, instead of leaving the appointment to the existing Urban Sanitary Authorities, as apparently contemplated and ordered in "The Local Government Act, 1894"?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The Local Government Board have not yet proceeded to prepare instructions as to the elections referred to, which cannot take place before November next. The question as to Returning Officers, with several other questions which have arisen as to the Regulations, will be carefully considered in connection with the preparation of the Order.

MR. WINGFIELD-DIGBY: But is not this question of appointment clearly defined in Section 79, Sub-section 1?

MR. SHAW-LEFEVRE: We think not.

MOSS LITTER FOR ARMY HORSES.

MR. WINGFIELD-DIGBY: I beg to ask the Secretary of State for War whether, considering the exceptionally high price of straw, he can see his way to allow licensed victuallers who have to provide billets for Her Majesty's troops to supply moss litter instead of straw, or, failing this, to raise the price allowed for billeting?

*MR. CAMPBELL-BANNERMAN: Moss litter is not generally approved of by the Military Authorities, and probably the price of straw will not remain at its present high rate.

WORCESTER POLICE AS FIREMEN.

COLONEL HOWARD VINCENT: I beg to ask the Secretary of State for the Home Department if it is a fact that he has notified the City of Worcester that allowances paid to constables as firemen being of a fixed and permanent character they should be taken into account in reckoning pensions, subject to the ordinary deductions; and, in such case, if he will cause a Circular to be issued to the various Constabulary forces on the subject, or other notification made, so that the present divergent practice in this matter may be made more uniform?

The SECRETARY of STATE for the HOME DEPARTMENT (Mr. Asquith, Fife, E.): I have intimated to the Watch Committee of Worcester, who, in pursuance of Section 2 of the Police Act, 1893, have directed that certain members of the Force shall be employed partially as firemen, and shall receive in respect of such service certain fixed weekly allowances; that such allowances, being permanent and in the nature of extra pay, should be made subject to the usual rateable deductions, and should be taken into account in reckoning pensions. In other boroughs, however, the allowance to police employed as firemen are not of this fixed and permanent character, and cannot, therefore, be so taken into account. Such a Circular would not be required for counties, nor even for all boroughs, but only for those in which the powers given by Section 2 of the Police Act, 1893, had been exercised, and certain constables had been told off to act partially as firemen. The Home Office has no evidence of great divergence of practice, and the Circular hardly seems necessary.

FERMANAGH TELEGRAPHIC SERVICE.

Mr. M'GILLIGAN (Fermanagh, S.): I beg to ask the Postmaster General whether he is aware that in the town of Rosslea, County Fermanagh, which is a polling centre at times of Parliamentary elections, and where large fairs are held, there is no telegraph station; and that the nearest one is four miles distant, involving an extra cost of 3s. on each telegram to and from Rosslea; and whether, inasmuch as less important places have telegraph stations, will inquiries be made with a view to establish a telegraph station at Rosslea?

Mr. A. MORLEY: I find that in January, 1886, the residents were informed that a telegraph office could not be established at Rosslea unless a guarantee were forthcoming to secure the Post Office against loss. In April of the same year a statement to the same effect was made in answer to a question in this House. I shall be glad to cause fresh inquiries to be made, and will let the hon. Member know the result.

FEES IN IRISH SCHOOLS.

Mr. FIELD: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether pupils attending National schools under the control of the Commissioners of Education, or attending any of the model schools, pay school fees; and if any request has been made to pupils in these schools to pay fees?

Mr. J. MORLEY: The Education Act of 1892 provides that where the average school fee in 1891 was in excess of 6s. such excess might be charged to the pupils, but such excess only. In 1,071 schools there was such excess, and in all these cases the excess fee may be charged. As a matter of fact it is charged in a great number of such schools, including all the model schools but one. The number of schools to which the Act applies is 8,234, and of these school fees have been entirely abolished in 7,163.

VALUATIONS OF ELECTORAL DIVISIONS.

Mr. FIELD: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether any steps have been taken to prepare the Return granted respecting the valuations of electoral divisions of Parliamentary polling districts; and when may it be expected that it will be laid upon the Table of the House?

Mr. J. MORLEY: The Commissioner of Valuation reported that the preparation of the Return referred to at the present time would necessitate the employment of additional clerks, and suggested that he might be allowed to defer it until about the 10th of July, when the present pressure on his Department would be relaxed and the work could be taken in hand by his permanent staff without extra expense. To this arrangement I have, under the circumstances, assented. The Commissioner expects to complete the Return by the end of July.

DUBLIN VETERINARY COLLEGE.

Mr. FIELD: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether it is the intention of the Government to introduce a Bill for the purpose of starting the Veterinary College in Dublin with a sum of £15,000; and whether that measure will be immediately introduced?

Mr. J. MORLEY: The introduction of the Bill referred to awaits the completion of a necessary preliminary now in the hands of the promoters of the scheme.

THE DIVERSION OF CHARITIES.

Mr. ARCH (Norfolk, N.W.): I beg to ask the Parliamentary Charity Commissioner whether any official information exists as to the charities and their annual value which have been diverted from such objects as food, doles, work for the unemployed, apprenticeships, or clothing, by the operation of or under the Endowed Schools Acts to educational purposes, and showing the nature of such education, whether elementary, or middle class, or other; and where the information is to be found?

*__The PARLIAMENTARY CHARITY COMMISSIONER__ (Mr. F. S. Stevenson, Suffolk, Eye): The information down to December, 1885, is to be found in Appendix 7 of the Endowed Schools Committee, 1886-87. It is brought down to date in the paper handed in by Mr. Richmond to the Committee now sitting, and will be printed together with his evidence.

Mr. DODD (Essex, Maldon): Is there any objection to having the Paper printed now, so that we can see it before the Committee report?

Mr. F. S. STEVENSON: That is a matter for the Treasury, whether it is worth while to have re-printed a document which is already accessible to hon. Members.

Mr. DODD: It was only printed for the Committee and not for the public. The newspapers did not publish it, because they could not get at it.

Mr. F. S. STEVENSON: It will be public in the course of a few weeks.

Mr. DODD: What is the amount of the funds which will have to be added to the Return referred to?

Mr. F. S. STEVENSON: I can only give the figures approximately. The amount mentioned in the Return of 1886-87 represents an income of rather more than £15,000 a year. The funds mentioned in the paper will probably increase it by £5,000.

LEVEL CROSSING FATALITY AT CAMBORNE.

Mr. CONYBEARE (Cornwall, Camborne): I beg to ask the President of the Board of Trade whether his attention has been called to the evidence at the coroner's inquest, on the 28th instant, upon the death of William Wyatt, who was killed while in charge of the gates at the Stray Park level crossing at Camborne; whether he is aware that it appeared that the deceased was a coal heaver, who worked as a rule in the Company's coalyard at the station, 300 yards away, and was only taking the duty of gatekeeper at the crossing as a relief for the regular gatekeeper; that for years it had been the custom for coal porters to relieve signalmen after their regular day's work as coal porters was over; that, except on special relief days, when they worked for 11½ hours, the shortest day's work for the gatekeepers would be close upon 15 hours; and that there was no telegraphic or other communication between Carn Brea station and the Dolcoath crossing, so that the deceased had no notice of the approach of the train, which on this occasion was a special; and whether he has power, and, if so, will he exercise his authority, under "The Railway Regulation Act, 1893," to require the Great Western Railway Company to adopt proper precautions for the safety of the public and of their officials, and to shorten the hours of their servants, in harmony with the rider appended by the coroner's jury to their verdict, in which they state that the Railway Company are guilty of great neglect of duty in not having either interlocking signals or telegraphic communication at Stray Park crossing, and that the hours of gatekeepers are much too long?

Mr. BRYCE: The Board of Trade have not yet received the Coroner's Return in this case, but they have communicated with the Railway Company with regard to the accident. The General Manager states that he will make inquiries into the arrangements for working the crossing and inform the Board of the result. He adds that the man had been on duty 9 hours 42 minutes. If any representation is made to the Board of Trade under the Act referred to alleging that the hours worked by the gatekeepers are unreasonable it shall receive attention.

Mr. CONYBEARE: Will the right hon. Gentleman carefully examine the evidence in this case? It was stated that not only this man but other men worked inordinately long hours — sometimes as many as 15 hours? Will the right hon. Gentleman also direct his attention to the absence of telegraphic communication between the crossing and the station, seeing that danger is caused to the public owing to trains coming along without notice?

Mr. BRYCE: If any statements bearing on the subject of hours of works are forwarded to the Board of Trade they will be considered. We will also consider anything calculated to ensure the safety of the public.

Mr. CHANNING (Northampton, E.): Were the Board of Trade represented at the inquest?

Mr. BRYCE: I must ask for notice of that.

AGE OF OFFICIALS IN DUBLIN CASTLE.

Mr. MANDEVILLE (Tipperary, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland how many officials connected with the Government in Ireland, and how many *employés* in Dublin Castle, are over 65 years of age, and why the rule for their retirement when past 65 years of age is not enforced?

*__Sir J. T. HIBBERT__ (who replied) said: The Order in Council of the 15th of August, 1894, which prescribes compulsory retirement at 65, applies only to persons coming within the definition of

> "all permanent officers in the Civil Service drawing salaries or placed on scales of salary in excess of those of the Second Division."

The Treasury has no means of knowing the ages of officials in Ireland generally; but in the case of officers included in the definition just given, it is the duty of the Comptroller and Auditor General to call attention to any payments of salary to persons over 65 in contravention of the Order, and the head of the Department concerned has to satisfy the Comptroller and Auditor General that the Order is being complied with. The only officers now serving in Ireland whose term of service has been extended by the Treasury beyond 65 years of age are Sir Patrick Keenan and Sir Richard Sankey, and the reasons for their retention are given in the Parliamentary Returns, No. 145 of 1892 and 117 of 1894 respectively.

THE ANGLO-BELGIAN AGREEMENT.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Under Secretary of State for Foreign Affairs when the offer of the strip from Lake Tanganyika to Lake Albert Edward was first made to this country by the Congo State; whether, by a Despatch of August, 1892, Egypt reserved her rights over the Equatorial Province; and if it is true that Germany and France have both lodged protests against the Agreement between Her Majesty's Government and the King of the Belgians as representing the Congo State?

*__The UNDER SECRETARY of STATE for FOREIGN AFFAIRS__ (Sir E. Grey, Northumberland, Berwick): I must defer answering the first two questions, which have only just appeared on the Paper, until to-morrow. The French Ambassador has addressed a Note stating that France makes full reserve in respect of the Agreement. No communication has been made to us by the German Government. This answer applies to a question on the same subject by the hon. Member for the Ecclesall Division of Sheffield.

Sir C. W. DILKE: Have the Government heard from Berlin that communications have been sent from there to Brussels?

Sir E. GREY: I cannot make statements as to communications addressed to other Powers.

PROTECTION FOR THE SCOTCH FISHERIES.

Sir L. LYELL (Orkney and Shetland): I beg to ask the Secretary to the Admiralty if gunboats of the *Niger* class are to continue through this season to protect the fishing in the North of Scotland, and Orkney and Shetland; and if these gunboats are taken off this service will they be replaced by vessels of at least equal speed and endurance?

Sir U. KAY-SHUTTLEWORTH: No departure from the usual arrangements for protecting the fishing in the North of Scotland, and Orkney and Shetland, is contemplated. Subject to unforeseen exigencies, the *Niger* will take up those duties shortly.

HACKNEY UNION VACCINATION OFFICER.

Mr. BOUSFIELD (Hackney, N.): I beg to ask the President of the Local Government Board whether his attention has been directed to the three applications which have been made by the Hackney Board of Guardians in reference to the remuneration of Mr. E. Robinson, the vaccination officer for the East District of the Hackney Union; whether he is aware that such officer has to devote the whole of his time to his duties, and received for his services last year only £43 17s. 4d.; and how the Local Government Board has dealt with such applications?

MR. SHAW-LEFEVRE: The Local Government Board has three times refused to sanction the increase of the salary of the vaccination officer of Hackney. The diminution in the income of this officer has arisen no doubt from the Guardians not giving instructions for the prosecution of offenders under the Vaccination Acts; and the ground of the Board's decision has been that they consider that the hardship so far as regards the vaccination officer should be met by the Guardians discharging their duty in the enforcement of the law instead of by increasing the rate of payment to the officer.

MR. BOUSFIELD: Will the right hon. Gentleman make such a representation to the Hackney Guardians?

MR. SHAW-LEFEVRE: We have addressed a strong representation to them.

POLICE AT GOVERNMENT FACTORIES.

MR. HANBURY: I beg to ask the Secretary of State for War what is the rule at the Government factories as to the employment of police; whether they are members of the Metropolitan Police; and whether they are periodically changed; and, if so, at what intervals of time?

*MR. CAMPBELL-BANNERMAN: At Woolwich, Enfield, and Waltham Abbey the Metropolitan Police are employed; at Birmingham the local police force takes the duty. The arrangements of the force as regards *personnel* are entirely under the Police Authorities.

MR. HANBURY: Are the police, as a matter of fact, ever changed?

MR. CAMPBELL-BANNERMAN: I believe that men of good character are sometimes employed at the factories for long terms. Whether, and when, the police at these factories should be changed is for the Metropolitan Police Authorities to determine.

Mr. Bousfield

DEPORTATION FROM HONG KONG OF A DESTITUTE IRISHWOMAN.

DR. KENNY (Dublin, College Green): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been directed to a letter, dated 3rd March, 1894, addressed, by order of the Governor of Hong Kong, by Mr. J. M. Thompson, Colonial Secretary, to the Guardians of the North Dublin Union, in reference to the deportation from Hong Kong of Mary M'Gann, a destitute Irishwoman, of weak intellect, resident in that Colony; whether he will cause inquiry to be made into the circumstances of this case; and whether he intends to propose legislation to remedy the present state of the law regarding the deportation of destitute Irish-born persons who have settled in England or the Crown Colonies?

MR. J. MORLEY: I have been furnished with a copy of the letter referred to in the first paragraph. It appears the woman left Ireland some 32 years ago for America, whence she proceeded about five years ago to China in company with a lady. She returned with this lady to England, her passage being provided by the Hong Kong Government, and was sent from Portsmouth to Dublin by the Salvation Army. The only other case resembling this, of which the Local Government Board have cognisance, is a removal from the Channel Islands in 1884. I have already stated that I am considering the propriety of introducing legislation, should a suitable opportunity arise, regarding the deportation of Irish born persons from Great Britain.

THE IRISH MAIL SERVICE.

MR. FIELD: I beg to ask the Postmaster General whether he has given formal notice to the City of Dublin Steam Packet Company and to the London and North Western Railway Company, or to either of them, of his intention to seek for new tenders for the accelerated mail service between London and Dublin?

MR. A. MORLEY: Yes, Sir; I have.

WALTHAM CORDITE FACTORY.

COLONEL LOCKWOOD: I beg to ask the Financial Secretary to the War Office if he will instruct the Superintendent of the Government Cordite Factory at Waltham Abbey to limit strictly the explosion of the Settling Pond, so as to ensure a minimum of inconvenience and alarm to the inhabitants of the town?

*The **FINANCIAL SECRETARY TO THE WAR OFFICE** (Mr. Woodall, Hanley): The intervals of time at which these explosions are effected are limited; but the action of the waste nitro-glycerine is somewhat capricious, and an occasional loud explosion takes place. Measures are being taken to reduce this inconvenience as much as possible.

VOLUNTEERS AND THE CIVIL SERVICE.

Viscount **BURY** (Birkenhead): I beg to ask the Secretary to the Treasury whether he will make arrangements for granting to members of Volunteer Corps, employed in the Civil Service, the same opportunities for leave of absence for the purposes of attending camps of instruction or drills of their regiments as are extended by many employers of labour to their men?

Sir **J. T. HIBBERT**: I am afraid that I cannot go beyond the answer given by the late Government on April 5, 1892, to a similar question as regards Easter. It was then pointed out that as the services of the gentlemen referred to are required by one employer—the State—in two different capacities, it was not possible to lay down a general rule such as the noble Lord desires; but it was added that heads of Departments would no doubt do their best to give reasonable facilities, subject always to the exigencies of the Public Service.

FOREIGN GOODS.

Colonel **HOWARD VINCENT**: I beg to ask the Attorney General whether, under the 16th section of "The Merchandise Marks Act, 1887," which prohibits the importation of goods bearing the name or trade mark of any manufacturer, dealer, or trader in the United Kingdom, unless such name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced, the Commissioners of Customs have power to admit a foreign-made article, bearing the name of a trader in the United Kingdom, unaccompanied by an indication of origin?

The **SOLICITOR GENERAL** (Mr. R. T. Reid, Dumfries) (who replied) said: No, Sir; the Commissioners have no such power.

THE NEW ESTATE DUTY.

Mr. **LEON** (Bucks, N.): I beg to ask the Chancellor of the Exchequer whether he is aware that, under the present system of collection of the Income Tax, an owner of lands or tenements in his own occupation, whose total income is under £150 a year, and who has borrowed upon mortgage a portion only of the value of the property from a Building Society, whose total income is also under £150 per annum, repayable by monthly instalments to cover principal and interest, in which the interest is less upon each payment, and is not distinguishable from the principal, is compelled to pay Income Tax under Schedule (A) upon the whole annual value of the property, and is unable to obtain a return of the tax; and whether he can state in what way a return of the tax in such a case can be obtained?

The **CHANCELLOR of the EXCHEQUER** (Sir W. Harcourt, Derby): The Inland Revenue have entered into an arrangement with certain Building Societies, the effect of which, shortly, is to limit the payment of Income Tax to such profits as accrue to persons with taxable incomes. They are prepared to extend the terms of that arrangement to any Building Society. Some of the Societies to whom it has been offered have declined it. This leads to hardship to borrowers in certain cases. The Inland Revenue are now considering the whole question, with a view to remedy such hardship.

PAYMENT OF OFFICIAL EXPENSES AT PARLIAMENTARY ELECTIONS.

Mr. **J. ROWLANDS** (Finsbury, E.): I beg to ask the Chancellor of the Exchequer whether, in view of the decisive vote given on Friday last in favour of the payment of official expenses in connection with Parliamentary elections, it is the intention of the Government to bring in a Bill to carry out the Resolution of the House?

Sir **W. HARCOURT**: The Government are considering this matter. I must ask the hon. Member to postpone the latter part of his question.

SERVICE ANNUITIES AND THE ESTATE DUTY.

Mr. **TALBOT** (Oxford University): I beg to ask the Chancellor of the Exchequer whether, under the provisions of the Finance Bill, the widow and children of Civil and Military officers, who have subscribed to provident funds, will be unable to receive any portion of the annuities secured to them until they have paid Estate Duty, which would be equal to from six to nine months' pension; and whether he is prepared to mitigate the grievance thus caused to persons deserving of special consideration?

Sir W. **HARCOURT**: I will consider what steps can be taken to prevent undue delay in the payment of such annuities consequent upon the imposition of the Estate Duty.

THE FINANCE BILL.

Mr. **BILL** (Staffordshire, Leek): I beg to ask the Chancellor of the Exchequer whether the Estate Duty, to be levied under Clause 2 of the Finance Bill, on property situated out of the United Kingdom, will be levied on the full capital value of such property as it exists, before, or after it has been subjected to the payment of Death Duties in the country or colony in which it is situated?

Sir W. **HARCOURT**: Legacy or Succession Duty is not now payable on the sum required for the payment of Death Duties in any foreign country or colony, and as Clause 2 of the Finance Bill only requires—

> "Such property when situate out of the United Kingdom to be included if it is liable to Legacy or Sucession Duty,"

it follows that the amount to be included is the amount of the foreign property less the sum paid for Death Duties in the foreign country or colony.

IRISH WHISKY AND GERMAN SPIRIT.

Mr. **FIELD**: I beg to ask the Chancellor of the Exchequer whether he is aware that German spirit is conveyed in large quantities from Belfast and elsewhere to Bristol, where it is converted into so-called Irish whisky and put into Irish whisky casks previously shipped for this purpose as empties from Glasgow and Greenock, and then re-shipped from Bristol to Belfast and other places in Ireland as real Irish whisky; and whether, in the interests of native manufacturers and consumers generally, an inquiry will be instituted respecting the manipulation and sale of this foreign mixture sold as Irish whisky?

Sir W. **HARCOURT**: I am informed by the Revenue Authorities that German spirit is not conveyed in large quantities from Belfast to Bristol, the whole quantity of such spirit imported at the former port being small and practically all used for methylation; that the greater part of German spirit imported at Bristol (averaging about 80,000 gallons a year) is used for British compounds, which could not be converted into "Irish whisky." The rest is used for general trade purposes. After careful inquiry, no trace can be found of the conversion of German spirit into so-called Irish whisky at Bristol. With regard to the casks, the only empty spirit casks which can be traced as coming from Glasgow or Greenock to Bristol are used by a Bristol firm for storing and maturing spirits of their own production, produced under supervision of the Inland Revenue. The only spirit which can be traced as being sent from Bristol to Ireland is spirit produced by the Bristol company above referred to. If the Board of Trade were provided with any information of a sale of spirits under a false trade description in contravention of the Merchandise Marks Act they would inquire into the matter and take such steps as may be necessary.

FRENCH CUSTOMS TARIFF.

Dr. **KENNY**: I beg to ask the Chancellor of the Exchequer whether any, and if so what, products of the United Kingdom are admitted duty free into France, or are otherwise favoured by the tariff of that country, in consequence of the reduction of the duty on French wines, which has been effected in pursuance of the Treaty of 1860 and subsequent agreements with the French Government?

*Sir E. **GREY** (who replied) said: The Treaty of 1860 is no longer in force, and the subsequent arrangements between Great Britain and France do not contain any stipulations in regard to the tariff. The rates of Customs Duty now levied in France are regulated by the domestic law, and not by any Treaty with Great

Britain. The last Treaty was negotiated in 1882, and was laid before Parliament then, but it contains no stipulations with regard to Customs Duties.

THE LOSS OF THE "SOBRIETY."

Mr. HENEAGE (Great Grimsby): I beg to ask the President of the Board of Trade when, where, and by whom any inquiry was held into the loss of the Grimsby smack *Sobriety*, with four hands, last April; and why no intimation of such inquiry and its result has been communicated to the widows or relatives of the deceased fishermen, or can be obtained by them at present?

Mr. BRYCE: Depositions on oath were made on the 9th of April by the skipper and boatswain of the *Basset Hound* before the principal officer of Customs at Hull. A deposition on oath was also made on the 10th of April by the second hand, who was the only survivor of the crew of the *Sobriety*. Copies of those depositions were supplied to the solicitors for both vessels, and would also be supplied to the relatives of the deceased persons if they applied for them. A statement was also made and signed by the second hand of the *Sobriety* before the Superintendent of Mercantile Marine at Grimsby on the 9th of April. Reports were made to the Department by the Board's officers at Hull and Grimsby; but as they were based on *ex parte* evidence, the Board do not think it desirable to communicate them to the parties, especially as a formal inquiry has been ordered into all the circumstances of the case.

OFFICIAL INQUIRIES INTO LOSS OF LIFE AND PROPERTY AT SEA.

Mr. HENEAGE: I beg to ask the President of the Board of Trade whether he is aware that the question of an immediate inquiry into any loss of life at sea was thoroughly and most carefully considered by the Royal Commission on the Loss of Life and Property at Sea, and that they unanimously recommended in their Report that whenever a ship comes into port on board of which an accident has taken place at sea which has occasioned loss of life, some public judicial inquiry, in the nature of an inquest, should be held forthwith by an independent judicial officer, who should receive evidence on oath as to the causes of such accident, and that the evidence so given might give occasion to further proceedings of a criminal character by the Director of Criminal Prosecutions; and that the Report of the Royal Commission was drawn up by the present President of the Local Government Board, and signed by the present Secretary to the Board of Trade; and under what Statute or authority the Board of Trade are empowered to postpone an official or judicial inquiry, in view of possible litigation between shipowners in the Courts of Law?

Mr. BRYCE: I am aware of the recommendation to which the right hon. Gentleman refers, and the Board of Trade have endeavoured without legislation to give practical effect to that recommendation by arrangements the details of which I shall be happy to explain to the right hon. Gentleman if he so desires. With regard to the last paragraph of the question, the Admiralty Division of the High Court is (under the "Shipping Casualties Investigation Act, 1879,") a Court of Appeal from decisions of Courts holding official inquiries resulting in the suspension or cancellation of the certificates of masters or officers. In collision cases where proceedings are pending in the Admiralty Division official inquiries are postponed in order to avoid the possibility of conflicting decisions, and the consequent necessity for a second resort to the Admiralty Division by way of appeal.

Mr. HENEAGE: I do not want to press the right hon. Gentleman unfairly, but is it not the fact that under Section 45 of the Act of 1883 the Local Superintendent of the Board of Trade is bound to inquire into the statements of the surviving hands of a vessel which has been run down, and either to endorse their statements or make such representation as shall enable the Board of Trade to take proper action?

Mr. BRYCE: I have not the Statute before me, but I do not think there is anything inconsistent in what I have said with such a provision.

SIR WATKIN WILLIAMS WYNN.

Mr. A. C. MORTON: I beg to ask the Secretary of State for the Home Department whether the Government have yet considered the case of Sir Watkin Williams Wynn, who was convicted of cruelty to a horse on the 5th of March?

MR. ASQUITH: I understand that notice of appeal from this conviction has been given. Until the appeal has been determined, it would be premature for the Government to take any action. My hon. Friend may rest assured that the matter will not be lost sight of.

FOOD ADULTERATION IN SCOTLAND.

MR. A. C. MORTON: I beg to ask the Secretary for Scotland whether in the County of Midlothian and other Scottish counties there are any Inspectors under the Food Adulteration Acts; whether he is aware that milk supplied to the ploughmen and other farm labourers in lieu of wages is believed to be often adulterated with a large percentage of water; and whether he will have these matters inquired into, with a view to the law being properly enforced?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): I have made inquiry into this matter, as it affects the County of Midlothian, and am informed that several complaints of adulteration of milk and cream have been made to the County Medical Officer, and that the County Council have now resolved to appoint an analyst and an Inspector under the Sale of Food and Drugs Act. Analysts have already been appointed in 14 other Scottish counties.

NEWTON ABBOT WORKHOUSE SCANDALS.

SIR S. NORTHCOTE (Exeter): I beg to ask the President of the Local Government Board what action has been already taken by his Department in connection with the Newton Abbot Workhouse inquiry; and what further action, if any, he proposes to take in this matter?

MR. SHAW-LEFEVRE: As the result of the inquiry into the complaints preferred by the late nurse of the Newton Abbot Workhouse, the Local Government Board have required the immediate resignation of the matron of the workhouse. The medical officer and some of the other officers of the workhouse have also tendered their resignations, but the Board have directed that the inquiry should be re-opened, with a view to the fullest investigation of the whole administration of the workhouse.

SCOTCH EDUCATIONAL AFFAIRS.

SIR H. MAXWELL (Wigton): I beg to ask the Secretary for Scotland whether he can hold out hopes of the introduction of a Bill during this Session supplementing the Local Government (Scotland) Bill, whereby educational affairs in each parish under a given limit of population might be placed under control of Parish Councils?

SIR G. TREVELYAN: I doubt whether such a measure could be carried this Session. The Local Government Bill for Scotland now before the House will remove the most important difficulties that would now attend such a measure by establishing a Parish Council, or Committee of a Parish Council, in all but a very few School Board areas.

PROMOTION IN THE ARMY.

MR. BROOKFIELD (Sussex, Rye): I beg to ask the Secretary of State for War whether it is the case that, by an Army Order of November last, all Majors not promoted before the 1st July will be required to pass an examination; whether the effect of this Order will be that a considerable number of senior officers will be obliged to go through an ordeal from which officers of less service will be exempt; and whether, so as to reduce any necessary hardship or anomaly of this kind to a minimum, he will consent that all Majors who were second in command at the time the Army Order of November last was issued, may be excused from passing the new examination for promotion to Lieutenant-Colonel?

*MR. CAMPBELL-BANNERMAN: After June 30 no officer will be promoted to the rank of Lieutenant-Colonel until he has shown that he is qualified to perform the duties attached to that rank; for which purpose he would have to be examined by a Board of superior officers in subjects which every Major is expected to know. Sufficient warning has been given to enable officers to prepare for this examination, and facilities are afforded for exercising command over the three arms; but as promotion is not by seniority, it is inevitable that whenever the new system starts some officers of less service will have been promoted, while Majors of longer service have thus to prove their capacity. I should not be willing to sanction the delay suggested by the hon. Member, inasmuch as an examination in professional knowledge which is essential for a Commanding Officer cannot be regarded as a hardship.

PENSION STOPPAGES.

MR. BURNIE (Swansea, Town): I beg to ask the Secretary to the Admiralty if he is aware that a naval pensioner at Swansea, named Griffiths, having been imprisoned with respect to a debt owing by him, has, during his imprisonment, had his pension of 7s. per week stopped by the Admiralty; and whether he will see that the money detained is paid to Griffiths?

THE CIVIL LORD OF THE ADMIRALTY (Mr. E. ROBERTSON, Dundee) (who replied) said: The amount of pension withheld has been repaid to Griffiths. It was stopped under a misapprehension.

GLASGOW FACULTY OF PROCURATORS.

MR. MACLURE (Lancashire, S.E., Stretford): I beg to ask the Lord Advocate whether he is aware that several members of the Faculty of Procurators in Glasgow in practice and holding solicitors' licences act as Justices of the Peace in the County of Lanark; and whether this is in strict conformity with Scotch Law?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): If the statement in the question is correct, I do not think that the action of the Procurators referred to is in conformity with the provisions of the Act 6, Geo. IV., c. 48.

MR. MACLURE: I will repeat the question on Tuesday.

TENDERS FOR INDIAN STORES.

COLONEL HILL (Bristol, S.): On behalf of the hon. Baronet the Member for the Kirkdale Division of Liverpool, I beg to ask the Secretary of State for India whether any list is kept at the India Office of firms who are invited to tender for supplies for the Government; and whether the issue of notices inviting tenders is confined to firms on such list; and, if so, what are the qualifications which enable a firm to be placed on the list?

MR. H. H. FOWLER: A list of firms known to be capable of executing contracts for stores required for Indian service is kept at the India Office. The issue of invitations to tender is confined to firms on this list, except in cases where the requirements are notified by public advertisement. The only qualifications for admission to the list of contractors is proved ability to execute contracts.

OFFENCES UNDER THE MERCHANDISE MARKS ACT.

COLONEL HILL: On behalf of the hon. Member for the Kirkdale Division of Liverpool, I beg to ask the Secretary to the Treasury whether he is aware that early in the year a small amount of cement was landed from the ss. *Edenmore* in the docks of Liverpool to be re-shipped in the same Company's ss. *Kilmore*, for Kunstendjie; that this cement was found not to be properly labelled under the Merchandise Marks Act, and has been confiscated by the Customs Authorities, although it was only on the quay for transhipment, and although everything was done and promised to be done to remedy the unintentional defects in the marking; and whether he will cause this case to be inquired into and due restitution made?

SIR J. T. HIBBERT: Two hundred and forty-three barrels of cement were imported at Liverpool *ex Edenmore*, from Antwerp, on the 7th of March last, and were entered on the usual Free Entry. The barrels were labelled "Portland Cement, First Quality," without any qualifying words indicative of the country of production. The importation, therefore, was in direct contravention of the provisions of Section 18 of the Merchandise Marks Act, 1887, and the goods were accordingly seized by the Board of Customs, who have declined to release them. Goods in transit are liable to the same restrictions under the Merchandise Marks Act, and the Regulations made to give effect thereto, as goods imported for home use in the United Kingdom.

DERBY DAY.

SIR W. LAWSON (Cumberland, Cockermouth): I beg to ask you, Mr. Speaker, with reference to the Motion for the Derby Adjournment, which has been defeated on the last two occasions, whether you are of opinion that it is competent for a private Member to again make such a Motion, which has previously been permitted as a matter of custom, though not according to the strict Rules of Order of the House?

*MR. SPEAKER: I do not think the defeat of the Resolution last year affects the right of a private Member to bring it forward again if the hon. Gentleman thinks there is anything in the circumstances of the present year which makes it different to those of last year.

BUSINESS OF THE HOUSE.

RESOLUTION.

SIR W. HARCOURT rose to move the following Resolution:—

> "That, for the remainder of the Session, Government Business have priority on Wednesday; that, unless the House otherwise order, the House do meet on Friday at Three of the clock; that Standing Order No. 11 be suspended, and the provisions of Standing Order No. 56 be extended to the other days of the week; that the Reports of the Committees of Supply and Ways and Means may be entered upon at any hour, though opposed, and the proceedings thereon be not interrupted under the provisions of any Standing Order regulating the Sittings of the House, except of Standing Order No. 5."

I think I may say that a Resolution of this character has been for some time anticipated. Indeed, the Amendment to it standing in the name of the hon. Member for St. Helen's rather indicates that; for the preamble of the Amendment, though in some sense it administers admonition or chastisement to the present and previous Governments and Parliaments, does not dispute the urgency of the present occasion, and, after admonishing us in this matter, proposes to grant our request, which, of course, is very satisfactory. This Resolution is proposed on the ground of urgency, and urgency under exceptional circumstances. I know it is supposed that I have postponed the Resolution till to-day with some sinister object with reference to the Orders of the Day. I do not say that is unnatural suspicion, but I ask the House to believe that it is unfounded. The real truth is, I was ignorant of what the Orders of the Day were to be yesterday, but what I did wish to see was the sort of progress we were likely to make in Committee on Monday and Tuesday on the Finance Bill. I found this Motion upon no complaints against any section of the House in the past, nor do I found it upon any anticipations of unfair dealing with public business in the future. I should be quite unjustified in assuming that the House of Commons or any Party in it were not desirous and did not intend to give absolutely fair play to measures which have for their object to make provision for the Public Service. Those are questions that are not in themselves of a highly Party or controversial character, the discussions in Ways and Means providing for the extraordinary supply which we have already voted for this year. Now, I need not refer to the exceptional circumstances of this year, of the overlapping Session of last year, of the change of Government which took place, all of which have reduced the ordinary margin which is at our disposal. With reference to the Finance Bill, I am the first to acknowledge that the measure contains large and novel principles which justify and demand proper examination by the House of Commons. In these days it is idle to refer to precedents, because I am afraid the right hon. Gentleman opposite the Leader of the Opposition might think I was going back to feudal times. I am rather ashamed in his presence to remind him of the advantages I possess over his comparative youth, and especially to inform him of what took place 40 years ago at the time of the Succession Duty Bill. I can just recollect that Bill, though I was not in the House, but I would inform the right hon. Gentleman that that Bill was fought with the greatest animosity. It raised new principles; it taxed new property; it was a very elaborate Bill. It was a Bill of 55 clauses, and any gentleman who looks at it can see it was a measure of a most technical and controversial character. That Bill was really analogous to the first part of the Budget Bill, because in these days it was the practice to have separate Bills. There was a Bill for the Succession Duty, a Bill which included the question of the Income Tax; there was an Excise Bill, and there was a Customs Bill. The time consumed upon them was 28 days. But what happened in the case of the Succession Duty Bill—a Bill at least as contentious and more than twice as voluminous as the present Finance Bill, containing, as I have said, 55 clauses, whereas the present Finance Bill has 20 clauses? There were two days taken on the Resolution when principles were discussed. On the First Reading there was no opposition and no Debate. On the Second Reading there was one short Debate. On going into Committee there was another Debate, and in Committee on the 55 clauses there were six days occupied. We have already occupied three days on the first clause. The Report took up one day and the Third Reading one day. So that that Bill occupied 12 days of the time of the House of Commons. I admit frankly the accuracy of an observation made by the hon. Member for King's Lynn when he said that all the principles raised by this Bill were included in the first clause. That is true, and that I believe to be the proper way of drafting such a Bill. You should, as far as possible, place before the House of Commons in a condensed and comprehensive manner all the principles which you intend to embody in it; and the subsequent clauses should be, as they are here, supplementary to those principles, and in the character of machinery. Therefore, I do apprehend and anticipate that when we have disposed of the first clause the progress of the subsequent clauses will be accelerated. We have got this Bill in Ways and Means to dispose of; and, also, the Supply of the year. It is quite plain that when I speak of urgency on the eve of the 1st of June that is a case which the House of Commons will consider with a view to placing further time at the disposal of the Government. I perfectly admit the preamble of the Amendment of the hon. Member for St. Helen's, that this is not the best manner of dealing with the question of Government time. I quite think that the House ought to consider in the future the re-adjustment of its time as between the Government and private Members, and with that admission on my part I hope the hon. Member will not think it necessary to insist upon his preamble, arriving, as he does, at the same conclusion as ourselves. Now, I daresay I shall be asked by the supporters of the Government what measures we intend to promote, and the opponents of the Government will perhaps be still more anxious to know what measures we intend to drop. I am sorry to say that I can give no information on that point until the Finance Bill has passed through the House. It is perfectly obvious that we cannot do this, because the time at our disposal must depend on the margin of time we have after the passing of the Finance Bill. If I entered to-night into the competition of rival friends and of united foes I should never get to the end of the discussion. I should be overwhelmed by the kindness of the one and devoured by the other, and I decline at the present time to give information which I really am not in a position to give. Of course we shall endeavour, as far as we can, to satisfy the pledges we have given, and the expectations we have held out. That I say to our friends. I cannot expect that we should satisfy our opponents; that would be probably asking too much. No doubt we make a large request to the House; and we can only make it in the hope and in the expectation that, if the House should grant it, they will grant it because they have confidence that it will not be abused by Her Majesty's Government.

Motion made, and Question proposed,

"That, for the remainder of the Session, Government Business have priority on Wednesday; that, unless the House otherwise order, the House do meet on Friday at Three of the clock; that Standing Order No. 11 be suspended, and the provisions of Standing Order No. 56 be extended to the other days of the week; that the Reports of the Committees of Supply and Ways and Means may be entered upon at any hour, though opposed, and the proceedings thereon be not interrupted under the provisions of any Standing Order regulating the Sittings of the House, except of Standing Order No. 5."—(*The Chancellor of the Exchequer.*)

Mr. A. J. BALFOUR (Manchester, E.): I think everybody must feel that the Chancellor of the Exchequer, in undertaking the task which he has just performed, has performed it in a tone and a temper seldom to be expected from an opponent. He has made as light as possible the proposals of the Government. I go further, and I make the admission that at this time of the year, when the Government business is considerably in arrear, and when a great deal of necessary financial work of the year is still to come, some proposal of this kind to still further trench on the time of private Members was to have been expected. But I confess that I should have liked to see the demand for time accompanied by some more explicit statement as to the policy of the Government. I do not wish, I do not expect, the Government so early as May 31 to go through the painful operation of slaughtering the innocents. That will have to come; the massacre need not have been anticipated by a month, and we cannot expect the Government publicly to give up the hopes which no doubt they have privately ceased to entertain, at so early a date as that at which we have now arrived. But it must be recollected that the Government have only told us, in asking for the time of the House, that they wish it for the Finance Bill and for Supply. No pledge or assurance has been given with regard to other measures, and I think in these circumstances the Government should have limited their demand for time to the subjects they have explicitly told us they mean to deal with. They give us no promise, no pledge, and no indication with regard to their intentions on other matters; and therefore I think they might properly cut down their Resolution to the limits of their own announcement and explanation of that Resolution, and only ask for the time of the House and for precedence for the Budget, while refraining from the immense generality of the powers they have asked for in the Resolution on the Paper. I think, therefore, it will be well worth considering whether it would not be proper to move as an Amendment to the Resolution that it should be limited to the Finance Bill and the operations in Supply. The right hon. Gentleman has very carefully refrained from throwing any blame or any imputation on any section of the House with regard to the discussion connected with the Budget, and I am sure he did so, not merely from the natural reluctance of any Leader of the House to introduce irritating subjects of debate into discussions which he naturally wishes to get over as quickly as possible, but from a sincere conviction that the Budget is a matter necessarily demanding great attention on the part of the Members of the House. The right hon. Gentleman recalled to our minds the great Debates in point of ability of the gentlemen who took part in them which occurred when the Death Duties were first proposed; and he told us that, controversial and novel as the subject then was, and complicated as the Bill was, yet the then House of Commons was able to get through their work in the relatively small number of six days in Committee. I have no doubt the right hon. Gentleman has accurately represented the history of those days, but I have had the privilege of talking to one of the most distinguished of those men who took part in the Debates, and, unless my memory has deceived me, that authority gave me to understand that one of the chief reasons why the Death Duties were so soon disposed of was because there were only about three gentlemen in the House who understood them. Either, therefore, we are much more intelligent than our predecessors, or we know much more than our predecessors, or we are more ready to discuss that which we do not understand. I do not know which of the three alternatives is the one we ought to select; but, at all events, I can imagine no Government in these days, from whichever side of the House it may be drawn, would for a moment anticipate that a Budget like this one, or like the old Budget imposing the Death Duties, could in 1894 ever be got through the House of Commons after so brief a discussion. The right hon. Gentleman rightly anticipates that when we have passed Clause 1 our progress through the Bill will be more rapid—at least, it will be, as far as I can judge. The right hon. Gentleman has drawn a picture of the mode in which this Bill has been drafted, which he says is the pattern to which the drafting of all Bills should conform. It is a very good way to draft a Bill from the point of view of getting it through the House of Commons, but I am not sure that it is equally good for future interpretation by the Courts of Law or by the offices which have to employ it. To cram all the leading propositions into one clause, and to make all the other clauses of the Bill mere machinery, has been carried to perfection in this Bill by the skilled workmen who assist each Government in turn. The necessary evolution of draftsmanship imposed upon us by the increased difficulty of passing anything through this House is one to be deplored from the purely drafting and legal point of view. I do not blame the right hon. Gentleman for having adopted it in this Bill. If I had been in his place I should probably have adopted the same course, but, after all, the people who chiefly suffer are those who have to interpret it. Those who gain are those who chiefly plead before the Courts; the Judges are well paid, and as the barristers are a very deserving class, I do not know that we should much deplore the new style of drafting in favour of the old which prevailed when the Death Duties were originally proposed. The Government will have gathered from the few remarks I have made that I do not regard with hostility the proposal that they should obtain further facilities to get through the financial work of the year. Had the Government been content to limit their demands to that necessary request, I should not have had a word to say against their policy; but I think they have drawn their Resolution too wide and have made an unnecessary draft on the available time at the disposal of the House as a whole. I, therefore, suggest whether it would not be desirable, in the interests of public business, that the Government should for the present limit their demands to the only business on which they have made an announcement—namely, the business connected with the taxation and the expenditure of the year; and I seriously press on the Government the desirableness of coming to an understanding on the basis of that suggestion.

MR. SETON-KARR (St. Helen's) said, he desired to speak on the Resolution from the private Members' point of view. He had an Amendment on the Paper designed to earmark this Motion of the Government and to show that it was of an exceptional character. What he objected to as a private Member was the almost brutal frankness of the wording of this Resolution, because it was obviously intended to establish the principle as a matter of course, while there was nothing on the face of it to show that it was a serious inroad on the privileges of private Members. Instead of the Amendment standing in his name on the Paper, he proposed—acting on the advice of Mr. Speaker—to move an Amendment which would have the effect of allowing this Resolution of the Government to come into operation only "after this day four weeks for the remainder of the Session." He had no desire to hamper the operations of Her Majesty's Government, because he assumed that their checkered career was rapidly drawing to a close, and that they would not be a much longer time in Office. He desired to move his Motion on the ground of time. The Chancellor of the Exchequer had not told them what part of this confused mass of Government business they intended to throw overboard. He thought private Members were entitled to say, "We shall not part with the time of the House until we know what measures you are going to go on with, and what you are going to abandon." Private Members were used now over a long series of years to having their heads cut off, and he supposed they were now getting used to it, as eels, it was said, got used to being skinned; but he thought he had a right to record a protest against this state of things. He would trouble the House with some authorities on the principles involved in this question. The right hon. Gentleman the Member for West Birmingham had, on more than one occasion, spoken with contempt on the subject of the value of private Members' time. But it must be remembered that that gentleman was not a private Member in the strictest sense of the word. He was an ex-official Member, who stood on a different platform, like the Members on the Front Benches. He was one of those fortunate individuals who could always get the ear of the House whenever he wished to speak. Private Members were entitled to regard with the greatest suspicion upon what came not only from official Members, but Members like the right hon. Gentleman the Member for West Birmingham. On the 13th of April, 1888, on the Motion to give precedence to the Local Government Bill, no less an authority than the right hon. Gentleman the Member for Midlothian laid down the principle to be followed. He said—

> "However, he did not wish to discuss that matter further than to say that he thought that the arrangement of the business of the House with regard to its division between the Government and private Members was a matter which had reached a point—after the experience of last year and the initial experience of this—which made it very necessary that it should, in a very short time, be made the subject of general consideration."

The right hon. Gentleman the Member for Midlothian from that day to this, however, had done nothing to bring the matter forward as "the subject of general consideration." He would appeal to another authority — the Member for Northampton (Mr. Labouchere) who, on the same occasion—namely, on the 13th of April, 1888—said—

> "The ordinary usage was, that private Members' days were only taken for the Second

> Reading of opposed Bills which involved the fate of the Government, and that was not the case at present."

The time of private Members was asked now not for Bills involving the fate of the Government, but on general grounds. In 1889 an important principle was laid down as to the grounds on which this Motion should be made. On the 8th of March, 1889, a Motion was made to take Morning Sittings on Tuesdays and Fridays for Committee of Supply until Easter. On that occasion the late Mr. W. H. Smith said—

> "The absorption of the whole time of the House by the Government has been necessary in the public interest, but it is an exceedingly unsatisfactory condition of things, and it is one which, I hope, may be avoided by the assistance of Members on both sides of the House."

That was a direct challenge to private Members, who, if they chose to set the matter right, could do so. On that occasion the present Leader of the House, who was then one of the leading Members of the Opposition, said—

> "I will be no party to limiting the liberties of private Members, but I will not oppose the facilities asked for by the Government in the special circumstances and under the necessary conditions."

The Under Secretary for the Colonies (Mr. S. Buxton) on that occasion opposed the Motion as

> "An unwarranted infringement of the rights of private Members,"

and the present Solicitor General (Mr. R. T. Reid) seconded the opposition. He said he was—

> "Somewhat disappointed in his right hon. Friend (Sir W. Harcourt). . . . He had not confidence in him on this subject. . . . These encroachments on private Members' rights were continually going on. From 1880 to 1885 there were few encroachments, and in 1886 and 1887 they increased, and in 1888 the time of private Members was entirely taken away, and now at an earlier stage than ever the process was continued against all the traditions of the House. . . . It has always been the custom to allow Members facilities for bringing on matters of public interest, and public attention being thus directed, they frequently afterwards became the subjects of important measures."

They, therefore, had it on the authority of the present Government that private Members not only had rights, but that they were important and useful rights. The Chancellor of the Exchequer had not justified the Motion at all, and he had not in any way shown the necessity of the Government having such an unwarrantably large programme that they had been obliged to make this demand upon the time of the House. The Government did not attempt to cut their coat according to their cloth. They had introduced measures which they could not hope to pass, and supported them by speeches, and the result was that they found a Motion like the present necessary at a comparatively early period. To his mind, it was time that private Members united against this sort of thing. His Amendment would alter the form of the Motion so as to delay the taking away of private Members' rights for four weeks, on the grounds he had stated—namely, that those rights were useful and that the Government were solely to blame for the present pressure of business. In 1886 there was only one Motion made to take up private Members' time by the Government. That was moved by the right hon. Gentleman the Member for Midlothian. The time was asked for then for the remainder of the Session for a specific purpose—namely, Committee of Supply and Ways and Means, and the Wednesday Sittings of the House were not touched. In 1887 the Government made a slight demand, and on February 17 a special exception was made in regard to the discussion on the Rules of Procedure. But that year the whole private time of the House was not taken until July 4. This would form a precedent for his Amendment which would operate somewhere about the same period of the year as the Motion of 1887. In 1888 the Government did not ask for the whole time of the House. In 1889 no such proposal was made by them until July 11. In 1890 they did not ask for the whole time of the House except in the Autumn Session—namely, on November 28. In 1891 the Government took the whole time of the House, with the exception of the Wednesday Sittings, from June 15, but then the circumstances that prompted them to do so were somewhat peculiar. However, he did not justify the proceedings of the late Government. He held that they had committed the same fault, only in a lesser degree, as the present Government—that was to say, the fault of bringing in too large a programme. In 1892 the time of private Members was not taken, but last Session it had been appropriated in a manner which was unprecedented. Last year on the 30th of March all the time of the House was taken for the Home Rule Bill, and the Opposition were not responsible for the introduction of that Bill. Now the Government asked for all the time of the House from the 1st of June without saying what measures were to be proceeded with. This system of Governments filching away the rights of private Members had been growing until now it had culminated in a robbery the extent of which had never before been equalled. He submitted that on these grounds he was justified as a private Member in bringing forward his Amendment. He was not particular as to the form of the Amendment. He did not wish to take away from the Government any responsibility they had of getting themselves out of the mess they were in. On the advice of the Speaker he had altered his Amendment to the insertion in the Chancellor of the Exchequer's Resolution of the words "after this day four weeks," and he asked private Members to vote for it by way of giving a warning to this Government and to future Governments that private Members had rights which they would protect, and that a Government must arrange its programme so as to leave to private Members the time to which they were entitled.

Amendment proposed, after the first word "That," to insert the words "after the 28th July."—(*Mr. Seton-Karr.*)

Question proposed, "That those words be there inserted."

MR. COURTNEY (Cornwall, Bodmin) said, he did not wish to enter into an examination of the value of the rights of private Members. He was afraid they could not hope that the Amendment was likely to be accepted. The hon. Member had changed his Amendment from what was a harmless admonition to the present and succeeding Governments into an Amendment which would practically adjourn the consideration of the question of the Resolution for four weeks, and in the meantime nothing would be done under it.

MR. SETON-KARR said, the effect would not be to adjourn the consideration of the question. That would be decided now. The Amendment would only postpone the operation of the Resolution.

MR. COURTNEY said, he should have said the adjournment of the operation of the Resolution. The difficulty the Government was in was that they wanted at the present time to go on with the Finance Bill from day to day, and that was business of an important and pressing character, which it was the interest of the House and of the whole community should be done as speedily as possible. Therefore the Amendment could not be entertained by the Government; but he had risen for the purpose of making a practical suggestion that they might entertain. The Chancellor of the Exchequer had made a conciliatory speech, and the right hon. Gentleman would admit that the right hon. Member for Manchester had spoken as one who had been responsible for the conduct of the business of the House, and might be so again, who knew the character of the work to be done, and who appreciated the reasons which enforced the appeal of the Government for more time, and was therefore disposed under certain conditions to assent to the demand made. If that was the frame of mind of the right hon. Gentleman opposite, it occurred to him that an arrangement might be made which would shorten the discussion, and enable them to enter on the immediate work of the House—namely, the further discussion of the Finance Bill. The Chancellor of the Exchequer was in a position in which he could not say what other measures he would deal with in the way of saving or abandoning. He (Mr. Courtney) appreciated the difficulties of the right hon. Gentleman's position. Time was wanted to get the Finance Bill through, and until that was disposed of the right hon. Gentleman could not say how other Bills would be dealt with. The right hon. Gentleman would see that if he did not give any intimation of the future action of the Government with reference to those Bills he did not facilitate by that reticence the passage of the Finance Bill, and those who were opposed to this or that measure would not give him facilities for the general conduct of business irrespective of the Finance Bill if he did not say what Bills he would go on with and what Bills he would drop. But the right hon. Gentleman might accomplish his object if, instead of proposing the Motion for the remainder of the Session, he restricted it to the time until the Finance Bill had passed all its stages in the House of Commons, or had been otherwise disposed of. If he agreed to alter his Resolution in that way, he would secure all the power he sought, and he might obtain the assent of the House to his proposal in a short space of time. He would, also, probably avoid the inconvenience of entering into details with respect to other measures. He made this suggestion in a friendly spirit and with a disposition to forward the business of the Government.

Sir W. HARCOURT said, he was gratified at the extremely reasonable and, if he might say so, favourable manner in which the general proposal of the Government had been received. He could not assent to the Amendment of the hon. Member for St. Helen's (Mr. Seton-Karr). It was of the utmost importance, because it was important, as affecting the Revenue for the financial year, that the Budget Bill should be carried without delay. The suggestion of the Leader of the Opposition and of his right hon. Friend the Member for Bodmin (Mr. Courtney) was that they should confine their proposal to the time necessary for passing the Finance Bill. He need not say that was a matter which the Government had carefully considered, and they had come to the conclusion that they ought to insist upon the larger proposal. There were controversial matters to be disposed of. He understood that an Amendment was to be proposed——

Mr. COURTNEY said, that according to his suggestion the Resolution would not be confined to the Finance Bill, but would extend to all the business of the Government until the Finance Bill was disposed of. The right hon. Gentleman might reconsider the matter.

Sir W. HARCOURT said, it came to the same thing as limiting the Resolution to the Finance Bill. With the exception of the discussion on Uganda, the Government meant to proceed with the Finance Bill to the practical exclusion of all other measures until it was disposed of. His right hon. Friend the Member for Bodmin seemed to think that if they took the course proposed they might retard the progress of the Finance Bill. He seemed to assume that a practice they had heard of would be indulged in—the practice by which some Bills were obstructed in order to prevent others from coming on. That would be a very unparliamentary proceeding, and one which he (Sir W. Harcourt) was unwilling to assume would be pursued with reference to a Bill of the character of the Finance Bill. Therefore, he could not base the action of the Government upon an assumption of that kind. He was willing to believe that the House would deal fairly with the Finance Bill. They must feel that questions of finance stood upon a footing of their own, that they must be treated accordingly, and not be unfarly obstructed on account of what might subsequently happen. As to the larger question, he did not think it was well to make two bites at a cherry, and the suggestion made would only mean postponing discussion until a future period. He did not wish to make this a matter of vehement controversy; but he thought it was a subject on which the opinion of the House might well be taken without delay—as to whether the Resolution should be limited in the manner proposed by the Amendment or whether the House would at once give the Government all the time of the House to the end of the Session.

Mr. J. REDMOND (Waterford) said, that the objection he had to the proposal of the Leader of the House was not that it extended to the whole of the Session. That part of the time seemed reasonable. He went a step further, and said that the right hon. Gentleman, as representing the Government, was justified at this period of the Session in making a further claim on the time of the House. He was not one of those who sympathised very much with the claims of private Members, but the objection he had to the proposal of the right hon. Gentleman was that while he was properly asking for the time of private Members for the whole of the remainder of the Session, he was not specifying, to any extent whatever, what the Government measures were to which that time would be allotted. The right hon. Gentleman had made his proposal in what had been described as a conciliatory speech, but those hon. Members who were satisfied with the character of the speech of the right hon. Gentleman would find, when all was said and done, that they got little solid satisfaction out of it. The right hon. Gentleman was conciliatory in his tone, but he asked the House for an absolutely blank cheque upon its time. For his part, he was not disposed to give a blank cheque to the right hon. Gentleman or his Government. What he would be inclined to ask from him—and he would endeavour to be as conciliatory in tone as the right hon. Gentleman himself - was whether it would not be reasonable and fair for the right hon. Gentleman to give certain assurances with reference to certain particular, exceptional measures, which stood upon his programme? First, he would take a Bill about which the right hon. Gentleman apparently was not so much concerned—namely, the Bill for the repeal of the Crimes Act. A statement appeared in many newspapers that the right hon. Gentleman had postponed his Motion for the whole time of private Members in order that he might afford an opportunity for the further discussion of that Bill yesterday. It seemed to him, from the speech of the right hon. Gentleman, that that was an entire misapprehension. The right hon. Gentleman had no such goodwill towards the Bill for the Repeal of the Crimes Act as to spare yesterday for the purpose of discussing it, and so far from that being so, the right hon. Gentleman was actually unaware—and he ventured to say he was the only man in the House in that position—that the Crimes Act Repeal Bill was among the Orders of the Day yesterday.

SIR W. HARCOURT: I was informed that there were two Bills before it on yesterday's Order Paper, and that those two Bills would probably occupy the whole of yesterday's Sitting.

MR. J. REDMOND said, his point was that the Motion of to-day was not fixed for to-day out of goodwill for the repeal of the Crimes Act at all. The repeal of the Crimes Act was a measure to which the Government stood pledged more deeply, perhaps, than to any measure in their programme. Although it was not a measure in their programme at all, and although, since they had been in Office, they had not thought it worth while to bring in a Bill for the repeal of that Act, still they were pledged to the lips to do so. The Chief Secretary for Ireland made use of the phrase on one occasion, that the first work to which the Liberal Party and the Government would put their hands when they came into power was the repeal of this iniquitous law. They had not, however, put their hands to the work, which had been taken up by other hands; and surely it was not an unreasonable thing to ask from the Leader of the House that some portion of the time of the House they were asking the House of Commons to give up for the remainder of the Session should be allocated to the further discussion and passing of this Bill through the House. That was not a large claim. The Bill was practically a Bill of one clause, and one Sitting of the House, commencing at 10 o'clock, with the suspension of the Twelve o'Clock Rule, would easily dispose of the four or five lines of the Bill in Committee. There need be no Report stage, and the Bill could be read a third time at another Sitting. It might be said that that was practically asking for two days from the Government; but, considering the pledges of the Government and the statements made by different Members of the Government upon hundreds of platforms, it was not unreasonable to ask the Government to give two Sittings for the passage of the Bill. The other subject upon which he thought the Government were bound to say something was equally exceptional. He referred to the Bill for the restoration of the evicted tenants. This was, no doubt, a disappointing and defective Bill. In one essential particular it was a Bill disappointing to all the hopes raised for years past in Ireland. At the same time it was a Bill which, as far as it went, might contribute something—perhaps a good deal—towards the future peace and tranquillity of the country and the welfare of a brave and suffering class. It was therefore a Bill that naturally every Irish Member wished to see disposed of. The Government were pledged more deeply, perhaps, upon this subject than they were upon any single English, Scotch, or Welsh reform. There was no portion of their programme upon which they were so deeply pledged, and none so urgent. Welsh disestablishment and other measures of that character were of the gravest and most far-reaching importance, and naturally attracted enthusiastic support from large sections of Members of this House. But there was no comparison in the urgency between the particular matter to which he had referred and other questions. The postponement of Welsh disestablishment, for instance, for one Session could not possibly inflict upon the people of Wales anything like the hardship which would be inflicted upon the evicted tenants in Ireland by the postponement of the Evicted Tenants Bill from Session to Session, and perhaps from Parliament to Parliament. The Finance Bill must occupy a large part of the remainder of the present Session. Hon. Members seemed to think that at least four weeks more would be taken up in the consideration of that Bill. This would bring the House to July 1. It was also generally understood that the House would not be asked to sit this year during an Autumn Session. [*Cheers.*] He heard those cheers coming from the supporters of the Government on the other side of the House. [*Cries of* "No" *from the Ministerial Benches.*] He was glad that he mistook those voices. He was glad that the supporters of Her Majesty's Government were willing to come to Westminster for an Autumn Session. So far as the present Session was concerned, if the Government intended to persist in taking the Registration Bill before the Evicted Tenants Bill, he declared that it would be an absolute impossibility for the House to pass an Evicted Tenants Bill before the adjournment of the House. If, on the other hand, it was the intention of the Government to pass the Finance Bill and the Registration Bill, and then to adjourn for a month and come back and pass an Evicted Tenants Bill in an Autumn Session, he could not see why the Chancellor of the Exchequer should not state that intention. As, however, he had already stated the general view to be that there was not to be an Autumn Session this year, what would become of the Evicted Tenants Bill? The Chancellor of the Exchequer might have good reasons of his own for refusing to answer, and might think it wise and prudent not to do so; but the right hon. Gentleman could not deny that the question was reasonable, neither could he deny that the attitude of himself (Mr. Redmond) and his friends, whose votes depended on the answer which the Government might give, was an absolutely consistent, logical, and reasonable position. He asked the Chancellor of the Exchequer whether he was willing to give an assurance in regard to the two subjects which he had mentioned, and to which he and his Government were most solemnly pledged, that a portion of the time of the present Session should be devoted to passing into law these two measures, which, from the point of view of himself and his friends, were regarded as far more urgent than any other Bills in the Government programme?

Mr. J. CHAMBERLAIN (Birmingham, W.): I do not rise, like the hon. and learned Gentleman who has just sat down, in order to plead for the attention of the Government to any particular measure; and I must admit that if I did desire to direct the attention of the Government to any Bill in particular, it would not be the two Bills to which he referred that I should have placed first in my appeal. I should rather, I think, have pleaded, as an humble individual, in favour of the Local Veto Bill, which seems, somehow or other, to have been unaccountably squeezed out of the Government Programme. The hon. Member gave as reasons for pressing forward the two Bills to which he directed attention that the Government are pledged to them. But if we are to sit here till the Government have dealt with all the Bills to which they are pledged we shall have to sit into the next century. I rise, however, to plead rather for the ancient practice and precedents of this House. I do not complain of the decision at which the Chancellor of the Exchequer and the Government have arrived, to ask, once for all, for the whole time of the House during the remainder of the Session. I quite think, with the Chancellor of the Exchequer, that, though he might have gained time for the moment, he would lose time hereafter, if we were to have a second discussion four weeks hence upon the conduct and order of business. But if the Chancellor of the Exchequer is going to take the whole time of the House it is a corollary that he should now state to the House the use to which he is going to put that time. I think there is no precedent—certainly not within my experience in this House—when a Government have come down and asked for exceptional facilities, for their refusing to give even the slightest indication as to their intentions with regard to the measures which stand on their programme. The Chancellor of the Exchequer has not said one word as to the length of the Session or as to the Bills which he proposes to bring forward. Under the wording of the Resolution, if it be passed as proposed, should the Government desire to sit again as they did last year, this rule would apply to the whole which of the Debates up to Christmas, and even during an adjourned Session which might be carried on far into next year. I do not think the Chancellor of the Exchequer would consider that it is right to ask the House for these facilities without making some such kind of preliminary statement as is usually made on similar occasions. I do not ask him to conclude now the massacre of the innocents, and to give us the names of all those Bills with which he will not proceed; but, at least, he might relieve our minds of anxieties as to some portion of the numerous list, and, if not, I think the House is bound to vote against his proposition. This is a most inconvenient precedent. This Government is making precedents very fast, and they must expect that their opponents in turn will take advantage of the precedents they are setting. There was no one who was more decided than the Chancellor of the Exchequer and other Leaders of the present Ministerial Party in denouncing the late Government for insufficient statements of their intentions whenever they asked the House for additional facilities. Here we have not only an insufficieht statement, but we absolutely do not know whether we are going to have an Autumn Session, and whether, after the Finance Bill is passed, we are not to be called upon to consider in turn every single item of the Newcastle Programme. The position taken up by the Government is very unreasonable and very arbitrary, and we are bound to make a protest against it.

MR. PICKARD (York, W.R., Normanton), alluding to the Miners (Eight Hours) Bill, said, he considered that as that Bill during the last few Sessions had been carried in that House by a large majority on the Second Reading, facilities should be given for its passage during the present Session. The Government had given pledges in regard to that Bill, and he believed that the Government intended to carry out those pledges. He therefore urged the Representatives of working men to give the Government the additional facilities for which they asked.

MR. J. WILSON (Durham, Mid) said, he also was interested in the Miners (Eight Hours) Bill, but on the opposite side to the hon. Member for Normanton, and he wished to have an explicit statement from the Chancellor of the Exchequer on this subject. So far as he understood the remarks of the right hon. Gentleman, they were that the Government would honourably carry out the pledges they had given. The hon. Member for Normanton had said that the Government had given a specific pledge upon this question, and he desired the Chancellor of the Exchequer to state candidly and clearly before the Division was taken what were the nature of the pledges given to those who favoured the Eight Hours Bill. He did not think he was making any discourteous demand, for if there were those who were interested in promoting this Bill, they from the North of England had just as much interest in opposing it. The Chancellor of the Exchequer could decide this matter by stating distinctly whether the Government had given pledges to further and promote this Bill or whether they had not.

SIR J. LUBBOCK (London University) said, the Member for Normanton had mentioned the Miners (Eight Hours) Bill, and he should like to say one word with reference to the Bill for shortening the hours of labour in shops. He thought the case for the consideration of that Bill by the House was in three respects stronger than that for the Bill for the miners. The hon. Member had said that the Miners (Eight Hours) Bill had been passed by considerable majorities in this House. But the Bill for shortening the hours of labour in shops was drawn up in accordance with a Resolution unanimously adopted in this House. Then the Bill which dealt with miners was a Bill which dealt primarily with men, whilst the Bill which dealt with the labour of those employed in shops was a Bill which dealt to a very great extent with the labour of women, and that, he thought, was a second reason which gave the Bill a special claim on the attention of this House. The third ground upon which he asked for consideration for that Bill was that the Miners' Bill related to a question of eight hours' work, but the Bill which related to those employed in shops referred to 10, 12, and 14 hours' work. He submitted that these were three very strong reasons why a grant of time should be given by the House to the passage of that Bill. He had moved the Bill several times after 12 o'clock or after half-past 5. He did so only the previous night, and it was blocked by a supporter of Her Majesty's Government coming from the Sister Isle (Dr. Tanner). What he wished to ask was whether the Government would use their influence with their supporters so that the Bill when it came on might not be blocked by a single Member of this House, but might be referred to a Select Committee, where it could be considered and where it would really take up no time whatever of this House? It was a Bill which related to the lives, comfort, and health of hundreds of thousands of their fellow-countrymen and country-women, and if the Government would use their influence with their supporters not to block this Bill they might place it on the Statute Book this Session without occupying any part of the time of the House.

Mr. J. STEWART WALLACE (Tower Hamlets, Limehouse) reminded the House that there was a Bill in which the London Members were deeply interested—namely, the Equalisation of Rates Bill (London). They should be glad if facilities could be given for passing this Bill. At the same time, they did not wish to press the Government unduly, and should be prepared to agree to their having the additional time for which they asked.

Mr. TOMLINSON (Preston) said, if they were to consider the claims of various Bills he would like to refer to two to which he respectfully asked the attention of the Chancellor of the Exchequer. One was a Bill which had repeatedly passed this House by large majorities, in which great interest was felt in various parts of the country, and with reference to which they had last year a promise from the late President of the Local Government Board that he would do what he could to promote its passage. He referred to the Rating of Machinery Bill. The other was a Government Bill, not a Bill exciting interest from a Party point of view, but a Bill in which great interest was felt in this country—namely, the Railway and Canal Traffic Bill. That was a Bill which they had reason to expect that the late President of the Board of Trade would have used his influence to obtain precedence for, and he trusted that such a Bill would not be lost sight of.

***Sir G. OSBORNE MORGAN** (Denbighshire, E.) observed, that there was a certain hollowness and want of reality in the discussion. They all knew that the business of the country must be carried on, and that if the Amendment of the hon. Member for St. Helen's were passed, the business of the country could not be carried on. He rose for the purpose of saying he could not help feeling in some agreement with what had been said by nearly every speaker—namely, that if the Government took the whole time of the House, Members ought to have some notion of what they were going to do with it. It was perfectly natural that hon. Members should seek for precedence being given to the measures in which they felt particular interest. There was one measure, however, for which he claimed special consideration, not only because that measure was placed second on the Newcastle Programme, but because he believed that it was the only measure ever introduced into Parliament which had been supported practically by the unanimous vote of every single Representative of the country affected by it. For that reason, he ventured to press on the Chancellor of the Exchequer the claims of Welsh Disestablishment. The only just and proper way of measuring the urgency of a question was to take the opinion of the persons representing the country or nationality affected. That, at any rate, was the view of the Leader of the Liberal Unionist Party. There was another reason why the Bill should receive the consideration of the Government. Since the First Reading there had been a cry to arms in every diocese in the country, and the drum ecclesiastic had been beaten in every parish, and a number of falsehoods had been uttered and written with reference to the Welsh Members and their supporters. The only opportunity Welsh Members had of refuting these abominable calumnies on themselves, their supporters, and their country was on the floor of the House of Commons. Upon that ground, and not at all because they commanded 30 or 40 votes, and could, if they pleased, place the Government in a minority—he should be ashamed to rest his claim on such a ground as that—he asked the Government to give some promise that they would press forward the Bill this Session.

Sir W. HARCOURT: I would point out to the House that what is now before the House is the Amendment of the hon. Member for St. Helen's. That, I take it, is not an Amendment which is likely to receive general support; but I understand there is an Amendment going to be moved to limit the operation of our request to the financial proposals of the Government. I have stated already why the Government cannot accept that proposal, and why I think, without any undue controversy, we might settle the question by the vote of the House. The hon. Member for Waterford and others have appealed to me to answer questions. The hon. Member for Waterford said he thought it was a very reasonable question on his part to ask, though he did not know whether I would think it discreet on my part to answer it. But I would remind the hon. Member that there is a very old French saying that there is no such thing as indiscreet questions; it is only the answers that are indiscreet. That is a distinction which has an application in the present case. I think the various questions that have been addressed to me justify the statement I made at the opening—that it would be highly indiscreet on my part to answer one or the other, or to answer at all. The real truth is, that I am extremely well affected to all these Bills. It is the sincerest desire of my heart to carry them all into law and during the present Session. No doubt I am regarded by private Members, as I have been more or less described by the Member for St. Helen's, as the highwayman who is robbing private Members of their time, and therefore I might be allowed to adopt the language of the most celebrated of that class, who, when hesitating between Polly and Lucy, said—

> "How happy could I be with either,
> Were t'other dear charmer away."

Among these conflicting claims it is not in my power to say now what are the measures the Government will be able to deal with, or what is the order in which they intend to take them. Whether the House is satisfied with that declaration or not I do not know, but I am obliged to put the request of the Government in the way I have done. I have said before that I put it to the House knowing that it is a large demand, knowing, if my right hon. Friend the Member for West Birmingham thinks fit to say so, that it is a demand not justified by former precedents. But still, under the circumstances of this case, and in the position which the Government find themselves, we ask the House to give us the time upon the terms that we ask for it. I hope I have not put it to the House in a manner which would affect any section of it. I am desirous that a matter in which the whole House is interested should be judged of and decided by the House, and I hope, therefore, the hon. Member for St. Helen's will withdraw his Amendment and allow the other Amendment which has been suggested to be put forward, and then the opinion of the House may be taken upon it.

Mr. A. J. BALFOUR (Manchester, E.): I think I may appeal to my hon. Friend as to whether he thinks it worth while to divide upon the Amendment which he has moved. In his speech my hon. Friend seemed to think that the two Front Benches were leagued together in a conspiracy against the rights of private Members, but I can assure him that that is not so. It is not in my power to deny that the Government, if they will only give us a clear statement of what their intentions are, have a right to make some demand upon us. In these circumstances I think it would be worth while for my hon. Friend not to press his Amendment and to allow us to get to the subject which, after all, is the one in controversy between us at the present moment. I think it will be most convenient for us to move an Amendment, broadly speaking, declaring that until the Government do give us their intentions with regard to the course of public business they shall have no privileges other than those they now possess, except possibly with regard to financial business. That raises the issue which, I think, in all quarters of the House we desire to raise, and I therefore appeal to my hon. Friend, if he sees fit, to withdraw the Amendment which he has a right to move, a right which I recognise fully. We should then be able to raise the one question which ought to be raised, and upon which we ought to divide and take the sense of the House.

Amendment, by leave, withdrawn.

MR. GOSCHEN (St. George's, Hanover Square): I now beg to move—

"That, until this House is placed in possession of the views of the Government as to the measures with which they intend to proceed, no additional facilities should be granted for the discussion of Government measures except only for the furtherance of financial business."

The Government must be aware that not only on this side of the House, but in all quarters of the House there exists a desire that it should be known with what Bills they intend to proceed after the financial business has been disposed of. We have a right, I think, to claim the support of all the hon. Members who have spoken in this direction. The hon. Baronet the Member for Denbighshire said he believed the Government ought to state their intentions, and from various quarters their own supporters have pressed the same claim. The right hon. Gentleman has not been able to give any reply to any of the questions that have been put to him. He said how happy he would be with either were t'other dear charmer away, but he did not quote the next two lines, which are—

"But as you both tease me together,
To neither a word will I say."

We wish that he should say a word to his supporters, and also that the House should be informed, before it gives these large powers, what the policy of Her Majesty's Government is to be. What possible objection can the Government have to show their hand? It must be shown at some time or other. The moment must come when the Government will have to choose to which of these charmers it will ultimately yield, and why should not that be done now? Has the Government got so little confidence in its own supporters that it thinks that if it makes a statement of any kind it will cool the enthusiasm of some of its supporters? I will say in the most conciliatory manner that the House generally, I think, is entitled to know something more of the intentions of Her Majesty's Government. We are now parting with the time of the House for financial business. That we are entirely agreed upon. That has been accepted, as the Chancellor of the Exchequer knows, with the greatest promptitude by my right hon. Friend the Leader of the Opposition; but are we now to take this leap in the dark and to give the whole time of the House without knowing whether it is to be given to the Evicted Tenants Bill, to the Repeal of the Crimes Act, to the Welsh Disestablishment Bill, or to the Equalisation of Rates Bill, or to any other Bill? The House, I am sure, has never been placed in such a position of doubt as to the intentions of Her Majesty's Government when making a demand like this; and I think we are entitled, if the Government should not see fit to make any reply as to any other business beyond financial business, to ask the opinion of the House on the question.

Amendment proposed, to leave out from the first word "That," to the end of the Question, in order to add the words,

"Until this House is placed in possession of the views of the Government as to the measures with which they intend to proceed, no additional facilities should be granted for the discussion of Government measures except only for the furtherance of financial business."—(*Mr. Goschen.*)

Question proposed, "That the words proposed to be left out stand part of the Question."

SIR W. HARCOURT: I am a little surprised at the form of this Amendment after the statement of the Leader of the Opposition that he considered it would not be reasonable to ask me at this time to state what Bills the Government meant to proceed with or what measures they meant to drop. And then the Member for St. George's, who, I must say, on many occasions lately has not been absolutely in conformity with the views of the Leader of the Opposition, gets up and says, "Tell us the measures you are going to drop. Why should you not tell us at once?" Those are statements I find it rather difficult to reconcile. I have said before that, until I know what time we shall have at our disposal after the financial business is done, it is impossible for me to make such a statement. If you ask me now—and you know I cannot make that statement of the Bills the Government intend to drop—I can only give you one answer, and that is—they intend to drop none of them. [*Cheers and Opposition laughter, and cries of* "Oh!"] That is the result of asking a question, which can only be answered in one way, and of asking it at the wrong time. I cannot tell you what Bills I intend to drop or that I do not intend to drop. That has been admitted by the Leader of the Opposition to be an unreasonable demand, and I hope it will not be persisted in. I do not wish to waste the time of the House by repeating what I have already said. I have told the House why I am not able to make that statement, and, if I were able to make it, I should only be too glad to lay it before the consideration of the House.

Mr. T. W. RUSSELL (Tyrone, S.) said, he very seldom found himself in a position to sympathise with the Government, but he confessed that he did sympathise with the position in which they now found themselves. To ask them to state now what Bills they were going to drop was a very large order. Suppose the Chancellor of the Exchequer were now to state that, after giving due consideration to the claims of the different Bills, the Government found they would be unable to proceed with the Welsh Disestablishment Bill. Just fancy what would happen in Wales! The revolt of the four Members would be nothing to what would take place immediately on such an announcement being made. And if the right hon. Gentleman proposed to drop the Evicted Tenants Bill what a difficult position the Government would be placed in in Ireland! Had the right hon. Gentleman the Member for St. George's no bowels of compassion for Her Majesty's Government under such circumstances? Then there was the Local Veto Bill. That had been a most useful Bill for Her Majesty's Government. It secured for them a great many valuable votes at the last General Election; it served the most admirable purpose of getting the temperance votes without doing anything for the Temperance Party. Why should the Member for St. George's ask the Chancellor of the Exchequer to prick that bubble at this early date when it could be made to do duty for a month or two longer? He entirely approved of the refusal of the Chancellor of the Exchequer to give an answer to such an awkward and inconvenient question as that addressed to him by the right hon. Gentleman opposite. They had heard that this proposal was entirely unprecedented. Was it any the worse for that? He remembered the Chancellor of the Exchequer getting up a few weeks ago and saying that this Government was as justly entitled to make precedents as any other Government. But the question he wanted to ask was this. As they were now close upon the month of June, perhaps the Leader of the House would tell them what facilities were to be given for Supply. It was only in Supply that they could discuss the administration of the Government, and things were getting into such a state that it was quite impossible to get any discussion of administration at all. He had very little sympathy with those who demanded facilities for Bills of all kinds. But who were to blame for such demands being made? The Government were to blame, because of the reckless promises they had made. He thought the Government were bound to give information as to their intentions in respect to Supply.

*Mr. KEIR-HARDIE (West Ham, S.) said, that year by year this same Motion came up when the Government of the day had got the business of the House into a state of absolute confusion. However, his object in rising was to ask the Chancellor of the Exchequer not for a pledge as to what Bills he was going to drop or to carry, but what pledge he had given as to the Mines (Eight Hours) Bill. His hon. Friend the Member for the Normanton Division (Mr. Pickard) had said he had received an assurance from the Government which satisfied him. Having had one experience of a Government pledge, they had a right to ask that what had been promised in private should be disclosed in public. Last Session, when the fate of the Local Veto Bill seemed to be in the balance, an hon. Member interested in that most important measure said he had just had an interview with the right hon. Gentleman the Member for Midlothian and the Chancellor of the Exchequer, and his statement was that, if ever two men were pledged to the lips in regard to a measure, the Prime Minister and the Chancellor of the Exchequer were so pledged in respect to the Local Veto Bill—not that it would be passed last Session, but that it would have the place of honour this Session. The Notice Paper to-day showed hon. Members interested in the temperance question how that pledge had been kept.

Under such circumstances, if the Government were not prepared to make the statement in regard to the Mines (Eight Hours) Bill which they were said to have made in private, those Members who desired to see the Bill passed would be justified in supporting the Amendment.

Lord R. CHURCHILL (Paddington, S.) agreed with the hon. Member for South Tyrone when he said that the Chancellor of the Exchequer had been very profuse in his promises; the right hon. Gentleman was really a perfect cornucopia of promises. But in regard to the Mines (Eight Hours) Bill, the Chancellor of the Exchequer had given a promise upon which he could hardly go back. The right hon. Gentleman would remember, too, that the Second Reading of the Bill was carried by a very large majority; that the Home Secretary strongly supported it, and that the First Lord of the Treasury was most strongly in favour of it. The Chancellor of the Exchequer had pledged himself to carry or to give great facilities for carrying the Mines (Eight Hours) Bill, and he called upon him to say what they were and whether they were to be given this Session.

*Mr. COHEN (Islington, E.) said, he did not think the right hon. Gentleman the Chancellor of the Exchequer could be aware of the words of the Amendment now before the House. The right hon. Gentleman said he thought it was unreasonable that the Government should not be held obliged to pass their measures. Was there anything conflicting with that statement in the Amendment? The justification for the Amendment was that the Chancellor of the Exchequer had not put the House in possession of the information which would enable the House to judge which of the Government measures he intended to proceed with. The only justification attempted for the course proposed was, forsooth, that the Chancellor of the Exchequer wanted money. If the House adopted the Amendment as they should do the Government would get all they asked; and the Opposition were really, and not for the first time, rendering a service to the Government by offering them an Amendment which would postpone the evil day when they would be obliged to announce to the House which of their numerous pledges they would be unable to redeem. By consenting to the Amendment the Government would get perhaps another six, certainly four, weeks more of the advantage which, as had been pointed out by the hon. Member for South Tyrone, they had derived from having placed on record a large number of promises. Their programme had been described by one of their own supporters as a "promising" one. Let them get from it as much advantage as they might derive from the postponement of the repudiation of a large portion of it.

*Mr. ROBY (Lancashire, S.E., Eccles) said, if the Amendment were adopted the Government would get no time whatever. He would vote most heartily for the Government Resolution both on account of his sympathy generally with their programme and his interest in one particular measure, the Miners (Eight Hours) Bill. If the Government found it necessary to take the whole time of the House he was quite ready to give it them. In his opinion, they wished to redeem their promises; and as regarded the Miners' Bill, his impression was that the Government, if they carried this Resolution, would so arrange matters as to afford time for the full discussion of a measure the success of which was desired not alone on one side of the House.

*Mr. J. LOWTHER (Kent, Thanet) said, he had no wish to follow the example of hon. Gentlemen who had been industriously grinding their own axes, but desired to draw attention to an important paragraph of the Resolution which had not yet been referred to by any speaker—that portion of it touching the suspension of the Twelve o'Clock Rule. Last Session when appeals were made by the Member for Midlothian as Prime Minister for additional time for discussing his favourite measure, the Home Rule Bill, he always said the very last step he would take with the view of affording facilities for that purpose would be the suspension of that Rule, and the right hon. Gentleman at the same time went on to say that if such a course had to be adopted it would be necessary to engage an additional staff of undertakers.

Sir W. HARCOURT said, as the Sessional Order had been drawn *per incuriam*, the Government had been obliged to make special reference to the suspension of the Twelve o'Clock Rule.

On many occasions revisions had had to be made in that way in order to carry out the business of the Session.

Mr. J. LOWTHER said, he was going on to remind the right hon. Gentleman that the main business of this Session was evidently finance. That was the main Government business this Session, and for which the right hon. Gentleman asked for the whole time of the House. But that was unfortunately, so far as the Finance Bill was concerned, unnecessary, for that Bill would escape the operation of the Twelve o'Clock Rule through a technicality, though it would be contrary to the general understanding if it were to be proceeded with at a later hour. He could understand the augmenter of the Death Duties not having the same fear of the contingency referred to by the late Prime Minister as would an ordinary mortal. He was asking the House to give him all the time at its disposal, involving a series of late Sittings, without any assurances whatever. Neither in his own experience nor in that of any other Member of the House had such a proposal been made to enable Government business to be proceeded with unless it had been preceded and accompanied by a full statement by the Government of the use they proposed to make of it. That had been the invariable rule. Some reference had been made to a process known as the "Massacre of the Innocents," and the right hon. Gentleman had said that it would be premature to take such a step; but he would remember that it had been almost the invariable practice to announce a preliminary massacre. He could not remember a Session when there had not been two massacres at least. It had always been the practice, when any application was made to the House for additional facilities, for the Government to state precisely what measures they intended to carry, what measures they hoped to be able to carry, and those of which they could speak with no great confidence. The right hon. Gentleman had issued his advertisements of measures to be brought in—had, as it were, placed them on all the hoardings, and he was hoping to get hon. Members into the Lobby to support him now, each hoping that perhaps his own particular hobby might hereafter be included. He had seen that process adopted before, and he did not think it would succeed now. The House had a right to ask the right hon. Gentleman to take it into his confidence, otherwise it should decline to grant his request.

Mr. BARTLEY would like to hear some explanation of the remark made by the hon. Member for Eccles that the reason he was going to support the Resolution was that the Miners (Eight Hours) Bill would be carried through.

Mr. ROBY stated that he had said he gave it his support from general sympathy with the programme of the Government.

Mr. BARTLEY said, that was so, but also because it would be the means of passing the Miners (Eight Hours) Bill. Was the House to understand that in addition to their long programme the Government were going to pick out certain private Members' Bills and make them Government measures in order to pass them? Did the hon. Member's statement mean anything of that kind? Were they to understand that there was some secret arrangement between the Government and one or two sections of the House that their particular measures would be adopted by the Government, and so brought within the purview of the House? If that was the case a discovery had been made which deserved serious consideration. It was bad enough to give up the whole time to Government measures, but the House would be altogether stultifying itself to do so in order to enable the Government to adopt a selection of private measures. That was never contemplated by the Standing Orders. Difficult though it was to get an answer from the Government about anything, he must request an answer to that question, and also to be informed when their various measures were to be brought forward. He acknowledged the conciliatory manner in which the right hon. Gentleman had introduced the Resolution, but he would like to refer to two or three points which had struck him. ["Time!"] He was not going to have the whole time taken from private Members without protesting in some way about it. If the Government could get through their Finance Bill and Supply, that was all they would be able to do this Session. In fact, the right hon. Gentleman had stated so himself, for he could not tell the House what measures they would bring forward until they were got rid of. It was a very common thing for private Members to be abused for having done so little, but, as compared with what the Government had done, private Members had, on the five or six Wednesdays at their disposal this Session, brought in some nine measures of public importance, including Bills dealing with the Patent Law, the Prevention of Cruelty to Children, Criminal Law Procedure, Miners' Eight Hours, Church Patronage, Outdoor Relief, and Friendly Societies—measures which had passed their Second Reading. While private Members had set to work in that business-like way the Government had only been able to pass two measures, the Registration and Budget Bill, to a Second Reading. Private Members, therefore, could not be accused of wasting time, whatever might be said of the Government. Only last Friday a Conservative Member had to move the Closure against a Radical opposition. The Chancellor of the Exchequer hoped to be able to pass all his Bills. No doubt he was keenly anxious to bring on the Local Veto Bill, and nothing would delight him more than to obtain a Second Reading for it. For the last two years he had been putting that Bill down, but through unfortunate circumstances over which he had no control he had not been able to secure a Second Reading for it. Well, the House would let him take all the time at its disposal if he would state what Bills he would take and the order he would take them in.

Mr. HENEAGE (Great Grimsby) reminded the House of an occasion when he was asked to withdraw an Amendment he had placed on the Paper, and hoped they were not to have a repetition of what had occurred last year. He trusted they would not have to sit through August and September in order to discuss Supply. The right hon. Gentleman should inform the House what he intended to do, and that they would have a fair chance of discussing the question of finance without having an Autumn Session and a Winter Session to follow it.

Mr. BENN (Tower Hamlets, St. George's) said, the Chancellor of the Exchequer had rightly said the House had not much to thank hon. Members opposite for their services during their Parliamentary career. No doubt the behaviour of certain Members had been unsatisfactory. Why was it that the Government were compelled at this stage to ask for the whole time of the House? The hon. Member for North Islington had invited attention to what private Members had done. As a private Member he had a grievance that private Members on the other side of the House made it impossible for others to do anything. He had gone into the matter and had found that three Members in particular on the opposite side had during the last 12 months addressed the House no less than 1,500 times! It was as well the country should know how the time of Parliament was occupied. The hon. Member for North Islington had risen no less than 429 times. Indefatigable as he had been, however, he was beaten by the hon. Member for Preston, who had appeared 532 times. But the prize in this time-wasting competition was due to the hon. Member for King's Lynn, who had to be credited with 533 speeches and questions. ["Question!"] This was a very important question, and it was desirable the House should know why they were in this position. The Member for South Tyrone asked who was to blame? He was endeavouring to show. Had other private Members exercised their rights to the same extent there would have been something like 300,000 speeches and questions in connection with the business of the House. Those gentlemen should give other private Members a chance. Then as to the doings of the party of obstruction last year. Parliament sat on 216 days, giving an average of eight and a-half hours for Members' attendance each day. Allowing half the time to the Front Benches, it left about 900 hours for private Members, or one and a-half hours each for the year. Yet the hon. Member for King's Lynn had taken up 44 hours of the time of the House.

*Mr. SPEAKER: Order, order! The record may be interesting in the proper place; but I do not think it is relevant, either to the original Resolution or to the Amendment, to go into the past history of private Members.

Mr. BENN thanked the Speaker for his indulgence up to that point, and desired only to say that, in consequence of the conduct of particular Members of the House, it had been impossible for other private Members to do anything. He expressed the hope that in future those gentlemen who were so solicitous about the rights of private Members would so shape their Parliamentary conduct that some of those Members who were not so accomplished or so forward would have a share of the time of the House.

Mr. A. J. BALFOUR: The hon. Gentleman who has just sat down informed us that, according to an elaborate calculation which he has framed, every private Member of this House might have been allocated an hour and a-half during the Parliamentary year without trenching on the time enjoyed by his neighbours. I do not know whether the portion of the 1½ hours which he considers his right has, in his opinion, been well occupied on the present occasion. It appears to me that he was not altogether felicitous in the occasion which he chose to go into the past Parliamentary history of other Members and to tax gentlemen with irrelevance or undue prolongation of debate. However, I will not follow the hon. Gentleman. I rise rather to bring back the Debate to the speech of the Chancellor of the Exchequer and to the very important issue on which we shall divide. The Chancellor of the Exchequer, in dealing with this Amendment, observed that there was, in his judgment, a difference of opinion between the right hon. Member for St. George's and myself, and that the Amendment on which we are about to divide was in direct contradiction to the sentiments I had expressed at an earlier period this evening. I may say, in order to remove from the right hon. Gentleman's mind any suspicion that there is any divergence of opinion between my right hon. Friend and myself, that I was myself the drafter of the Amendment, a responsibility I am the more anxious to admit because, while the Amendment expresses with sufficient clearness the opinions which we entertain, it would not, I am afraid, bear very close scrutiny as a matter of Parliamentary drafting. It was drawn up in great haste, and I do not say it is beyond criticism as a question of Parliamentary language; but passing by the question of the language of the Amendment and coming to the subject of it, I wish to call the attention of the House to the extraordinary position in which we are placed by the Government. Three at least of the hon. Members sitting on the other side of the House have told us that they or their friends have received official assurance with regard to the business of Parliament, and as to the course which the Government mean to adopt. We have been told that with regard to the Mines Bill certainly, and with regard to the Crimes Act Repeal Bill possibly, there have been declarations made in private, on the part of the Government, as to the course which they will adopt. So that the Government are prepared for their own purposes to take certain sections of the House into their confidence; but when the Government come to ask for the whole time of the House, and that hon. Members shall resign the small fragments of liberty which remain to them, they cannot take the House into their confidence. Is that a fair thing? Is that fair treatment of the House? The right hon. Gentleman has heard these statements made, and he has not ventured to contradict them, so that we are bound to assume them to be true, and, for anything we know, each one of the numerous sections into which his followers are divided—the gentlemen from Wales who are so patient, the gentlemen interested in Local Veto, gentlemen interested in the Evicted Tenants Bill, and all the other sections who are looking forward, I will not say with expectation or with hope, but with vague longings towards something in future to be given, each in turn has been quieted in private in order that they may give no trouble to the right hon. Gentleman in public. The right hon. Gentleman is, of course, at liberty to take what steps he likes in dealing with his recalcitrant followers and in crushing out the beginning of the conflagration which may threaten the fortunes of his Party. But I think that the Government, if they are in a position to give private pledges, ought not to feel themselves precluded from giving public pledges also. All we ask is that upon an occasion when so much is asked from us we shall not be treated worse than small knots of private Members who come forward and threaten the Government with destruction unless they get their fair share of the Government time. Let the House notice what we are asked to give up in this Resolution. We are not even told that we are not to have an Autumn Session, although, as far as I know, a pledge may have been given that we are to have an Autumn Session. Indeed, rumours are going about the Lobby—possibly ill-founded rumours—that we are to be troubled with an Autumn Session in order to meet the claims of one or the other of the contending factions which support the Government. Surely the Rules of business under which an Autumn Session is to be conducted should be settled when the time comes, and not now at a time when we know nothing of the policy of the Government? Never before has the House been asked to settle procedure the circumstances of which have not arisen, which may not arise, and with regard to which no indication whatever has been given. The Government will see by the very terms of our Amendment that we are, as we have already stated on previous occasions, prepared to give every assistance in the transaction of the necessary financial business. We shall be prepared when the time comes to help them in the case of any reasonable schemes of Government business. But to give them these enormous facilities for a scheme that may be unreasonable, that may require us to sit into September, and even throughout an Autumn Session, without telling us what they are doing, is surely to make a demand on our confidence that nothing the Government have hitherto done entitles them to make. There is one further point to which I wish to call the attention of the House; that one of the Bills, in fact the main Bill, upon which we have been assured on the faith of hon. Gentlemen in this House that private pledges have been given by the Government, is not a Government Bill at all, but a Private Bill. That is a Bill which I quite admit is not a Party measure. It is a Bill in which my noble Friend near me takes a deep interest, and which others who agree with me in politics are also anxious to support. Therefore, it is not from a Party point of view, but from a public point of view, that I wish to criticise the policy of the Government. That Bill was passed through a Second Reading on a Wednesday afternoon as a private measure. Had it been a Government Bill at that stage of our proceedings, it would never have got through in four hours' discussion. [*Cheers.*] Hon. Gentlemen who cheer that statement, and who apparently approve of passing controversial Bills through the Second Reading after only four hours' discussion, have not one of them when in opposition favoured such a policy. I challenge any hon. Member on the Front Ministerial Bench or on those behind it to go back upon his own Parliamentary experience when in opposition and say that he would have tolerated the passing through the House in such a manner a Government measure so important and naturally leading to so much legitimate Debate as the Eight Hours Bill. Not one will dare answer that challenge. Let the House observe the position we are in. The Government give private pledges about Private Bills, and tell their followers, in order to conciliate them on occasions like this, that they mean to give facilities for the consideration of those Private Bills at some date unknown; but they will not tell us what their policy is, or what measures they are going to carry forward, and we are asked to grant the whole time of the House, not for a brief and limited time, but for anything we know until the end of the year, or even possibly until next March, for the last Session lasted until March, and no pledges are now given that such shall not be the case as regards this Session, and yet not the slightest idea is afforded of what is to be the character of the legislation which the Government propose for our acceptance. No such proposal has ever before been made by any Government. We desire to meet them in a conciliatory spirit, to give the Government all the facilities they want for the transaction of the business they have declared themselves prepared to pass, and I certainly have no wish to hold out that it is my intention to oppose any reasonable facilities for carrying out the general programme of the Government that might be reasonable. But to ask me or those who agree with me to vote blindly and in absolute darkness for this enormous extension of the Government power, when the Government themselves deliberately tell us that they will not give us any information as to how that power is to be used, is to make a demand upon our forbearance and confidence in them which they have no right to make. No other Government has ever made such a demand, and to no other Government has such a power been granted. I think that the House ought to retain that portion of our liberty which remains to us, and should insist that full information shall be given before giving up the whole of our time to be used as the Government may choose.

Mr. LABOUCHERE (Northampton) said, he was only going to take one or two minutes of the hour and a-half that was allocated by the hon. Member for the Tower Hamlets (Mr. Benn), but he would like to know from the right hon. Gentleman how he knew that private assurances had been given by the Government?

Mr. A. J. BALFOUR: It has been so stated by the hon. Gentlemen themselves to whom the pledges were given.

Mr. LABOUCHERE said, he had listened to the Debate, and, so far as he could gather, hon. Gentlemen had only stated what the Chancellor of the Exchequer had said in the House.

Mr. A. J. BALFOUR: Unless I am mistaken, the hon. Member for Normanton (Mr. Pickard) did so.

Mr. LABOUCHERE said, he had been listening, and he gathered they only repeated what had been said in the House by the Chancellor of the Exchequer.

Mr. A. J. BALFOUR: Let them give their views.

Mr. LABOUCHERE said, he gathered they had stated that Ministers had expressed a sympathetic hope in private as well as in public. Well, that was the mission of Ministers, to express a sympathetic hope; but if they were private pledges let them distinctly understand whether they were made. As the matter at present stood, the right hon. Gentleman had got sufficient data on which to found a charge against Ministers of giving specific private pledges that were not given in the House. As regarded the question itself, what was the argument of hon. Gentlemen opposite? Hon. Gentlemen said they would be perfectly ready to agree to the proposal of the Government to take the time of the House during the remainder of the Session if the Government would state to them what Bills they were going to bring in during the Session and in what order. [*Cries of* "No!"] Yes, it had been said, but he did not say it had been said by the right hon. Gentleman. [*Cries of* "By whom?"] A legion. How, possibly, could Ministers say what Bills they intended to bring in until they knew precisely themselves what amount of time they would have at their disposal? The Chancellor of the Exchequer said he was not going to make two bites at a cherry. He (Mr. Labouchere) seldom supported the two Front Benches; but now that there was contention between them, and he had to make a selection, he selected his own side, as he thought his own side had the best of the argument. By hon. Gentlemen opposite it was said that the Finance Bill would take a month, which would bring them to the 30th of June, and did hon. Gentlemen doubt that if on that date Ministers came forward and asked for the whole time of the House that it would not be given to them? Therefore, not to take the whole time now would be making two bites of a cherry. If the Finance Bill was finished before the 30th of June no doubt the Chancellor of the Exchequer would tell them of a great many Bills he proposed to go on with; if it finished on the 30th of June the right hon. Gentleman would tell them of some Bills; if it went beyond that he would not be able to tell them of many Bills, simply because there would be no time. But the right hon. Gentleman opposite said, "Tell us now whether there will be an Autumn Session?" Why should the Government tell them? He would like to know himself. He had often asked Ministers, in private talk, if there was likely to be an Autumn Session, and they had said they really did not know whether there would or not, but that was no pledge either way, because they really knew nothing about the matter, and on the last day of May it was hard upon hon. Gentlemen to say they would vote for this and not for that unless they got a pledge as to whether there was to be an Autumn Session or not. He had sometimes opposed this inroad into the time of private Members, but he did think, judging the matter fairly and impartially, that Ministers at the present time had got a fair and legitimate claim considering the mess they had got into—if the Opposition liked to put it that way—to ask for the whole time of the House, and he should vote with them.

Mr. GIBSON BOWLES (Lynn Regis) said, he also agreed that Ministers had a good claim to ask the House to give them time—[*Cries of* "Divide!"] He should only detain the House just for a few minutes. He admitted that

Ministers had the right to ask for the time of the House at this period, and they were by no means indisposed to give the time, but to give the time that was required for the purpose specified. That was reasonable, and he submitted the Chancellor of the Exchequer was unreasonable to ask for more. The right hon. Gentleman had told them he wanted the time for the Finance Bill and for Supply. They were ready to give that time, and why should the right hon. Gentleman ask for more? The right hon. Gentleman had been extremely amenable; he had shown such sweet reasonableness that he (Mr. Gibson Bowles) imagined there ought to be no difficulty about it. [*Cries of* "Divide!"] Yes, they would divide in time. He submitted that no ground was shown for asking for this time except for the Finance Bill and Supply. [Here the interruptions and cries of "Divide!" became so frequent that the rest of the hon. Member's observations failed to reach the Reporters' Gallery.]

Question put.

The House divided:—Ayes 258; Noes 233.—(Division List, No. 68.)

Main Question put.

The House divided:—Ayes 234; Noes 217.—(Division List, No. 69.)

Ordered, That, for the remainder of the Session, Government Business have priority on Wednesday; that, unless the House otherwise order, the House do meet on Friday at Three of the clock; that Standing Order No. 11 be suspended, and the provisions of Standing Order No. 56 be extended to the other days of the week; that the Reports of the Committee of Supply and Ways and Means may be entered upon at any hour, though opposed, and the proceedings thereon be not interrupted under the provisions of any Standing Order regulating the Sittings of the House, except of Standing Order No. 5.—(*The Chancellor of the Exchequer.*)

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 29th May.*]

[FOURTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Mr. JEFFREYS (Hants, Basingstoke) moved, in page 1, line 18, after "all," to insert "personal." He said, he proposed if this Amendment were carried to move another Amendment subsequently so as to make the words run "upon the value of personal property settled or not settled." His object was to draw attention to that portion of the Bill which proposed to levy equal Death Duties on real and personal estates, although those properties were most unequally taxed during the lifetime of the owners. He thought it right that some of the burden upon land should be reduced, and that personal property should be made to contribute its fair share to the rates, which were levied for the benefit of all. Land had in very many instances to pay the Land Tax, which did not go to the benefit of the country, but was paid into the Imperial Exchequer. The tithes were also borne exclusively by the land. They constituted a very severe burden which was not borne by personal property, so that in this instance, again, land was unequally taxed as compared with personal property. Then there was no doubt that agricultural land was most unfairly rated. The rates were assessed in regard to land over a very much larger area than in regard to houses. The right hon. Gentleman the Secretary for India (Mr. H. H. Fowler) had lately presented a Return in which he showed that in his opinion the rates on agricultural land had diminished of late years. The right hon. Gentleman told the House the other day that the average rate of agricultural land throughout the country was something over 3s. in the £1, whereas rates in towns were very much higher. The right hon. Gentleman, however, forgot that, whereas a man who occupied a house or business premises in a town paid only on the buildings, the occupier of land in the country had to pay rates not only upon the buildings, but upon every acre of land he held. It was here that the unfairness came in. A farmer who occupied land on which he was assessed for the amount of £300 a year might possibly live in a house which was only rated at £20 a year. In all fairness that man ought to pay rates upon £20 a year for School Boards and various other purposes, and not pay upon the agricultural land he occupied, inasmuch as the rates were levied for the benefit of the occupiers of houses. Let the House compare this man with a professional man, say a doctor, who lived in a village and also had an income of £300 a year. Whilst the farmer had to pay rates on the whole of the £300, the doctor would pay merely on the house he occupied, which would probably be rated at about £50 a year. The result was, that the wretched farmer had to pay six times as much in rates as the doctor. He was sorry to say that this was a question which was very much misunderstood in towns, and people very often said they wondered that those who lived in the country complained of the rates when they were so low. It was not the rate that agriculturists complained of, but the area over which it was assessed. If there was to be equalisation of the Death Duties Parliament ought to take into account how very much more easily Death Duties could be collected on personalty than on real estate. In the first place, upon Death Duties becoming payable upon an estate, that estate must be valued. If there was any difference between the Government valuation and the valuation to which the owner thought himself entitled, the latter must call in a surveyor to make an independent valuation. He (Mr. Jeffreys) was told that when an estate was valued at slightly over £100,000 a year, and on which the Death Duties would be £6,000, the cost of the valuation was something like £500. Probably the person who succeeded to the estate would have to make a mortgage to pay the Death Duties, and the cost of that mortgage in lawyers' fees would probably be between £300 and £400. Therefore, in addition to the Death Duty, the successor would have to pay £800 or £900. The state of things was very different where a man succeeded to £100,000 worth of personalty. If part of the personal property were in Consols all the executors would have to do would be to write to a broker to sell out £6,000 worth of Consols, and he believed that could be done for £7 10s. These facts showed how great an inequality there was between the Death Duties on personal property and those on real property. The Chancellor of the Exchequer said the other day that in the Colony of Victoria they set the Mother Country a good example, and collected the Death Duties very easily. He (Mr. Jeffreys) had some friends who about six months ago were left a property in this very Colony of Victoria. The land was near Melbourne, and consequently of rather higher value. His friends sent to know what they would have to pay for Death Duties, and the agent wrote back stating that the Government had assessed the value of the land at £210,000. But at the same time the agent told them the duty was 10 per cent., and they would have to pay £21,000 on account of having this property left. Since that time—about six years ago—property had very rapidly diminished in value. The owners of the estate first of all said the value was excessive, the agent appealed against the valuation, but gained nothing and had to pay the costs. They then said they would sell the land, but the big boom had passed over and they could not sell it except at an immense sacrifice, and at a price which would hardly realise the £21,000. In fact, they could not get the £21,000 they were called upon to pay, and they had to raise this money, the consequence being they were now a great deal worse off than they were before they were left the property. Of course, that was an extreme case, and he did not mean to say that land in England fluctuated in the same degree as in the colonies, but it showed that a fictitious value might be placed upon an estate, and he gave this illustration in order that the Chancellor of the Exchequer might take precautions to see that estates were not valued too highly. He hoped land would not be valued at a fictitious price, but simply at the net income it gave to the owner. If, at the last, the estates had to pay equally on real and personal property, at least during the lifetime of the owner, some abatement should be given on the rates and taxes which real property now paid in order that it might be put more on an equality with personal estate. If that were done, he did not think people would have such an objection to the equalisation of the Death Duties as they had at present. Let the duties be equalised in the lifetime of the owner before any more taxes were thrown on the already overburdened landed estates of this country. He begged to move the Amendment.

Amendment proposed, in page 1, line 18, after the word "all," to insert the word "personal."—(*Mr. Jeffreys.*)

Question proposed, "That the word 'personal' be there inserted."

Sir W. HARCOURT said, he hoped the hon. Member would not think he was treating him with any disrespect if he did not go over the ground which had already been decided on the Second Reading. This, of course, was a proposal to reject the Bill. The object of the measure was the equalisation of the Death Duties, which were to be placed on real and personal estate. If that equalisation was not to be effected, then the very object of the Bill was defeated. He did not know exactly the position of hon. Gentlemen opposite on the principle upon which this Bill was founded. The first principle was the equalisation of Death Duties upon real and personal property, settled or unsettled. He did not know whether hon. Members on the other side of the House were going to oppose the principle of equal Death Duties upon real and personal property. If they were, he should be glad to understand it, and this Amendment would clearly raise that issue. The question of rating was one which could be dealt with quite apart from that of the equalisation of the Death Duties. The Amendment, if carried, would discharge all ground landlords from any taxation under the Death Duties, and he would invite the right hon. Gentleman the Member for St. George's, if he was going to support the Amendment, to state if that was what he and his Party intended, and then they would know where they were. The Amendment gave immunity to the ground landlords of London and the great towns of England by striking real property out of the Bill. The Government considered that would be the gravest injustice in connection with the taxation of this country, and they could not, therefore, accept the Amendment.

Mr. CHAPLIN (Lincolnshire, Sleaford) said, that he quite sympathised with the necessity of a certain amount of refreshment for the Members of Her Majesty's Government, and especially for the Leader of the House, but it was somewhat unfortunate to be called upon to reply, in the Chancellor of the Exchequer's absence, to the statement which was made half an hour ago by the Chancellor of the Exchequer. The right hon. Gentleman complained of the hon. Member for Basingstoke for attacking the principle of the Bill in his Amendment, because he said what the Government desired was the imposition of taxation equally upon all the different kinds of property in the country. But what the Opposition complained of was that there was no kind of equality whatever in the Bill. That had been the burden of their complaint over and over again; and he was bound to say that if there was one thing that justified the Amendment of his hon. Friend more than another it was the fact that, in spite of the objections they had raised to the Bill, and to which they had called the attention of the Government time after time on this particular point of equality, they had never received not even the semblance of an answer from any single Member of Her Majesty's Government. That was the complaint which he repeated now; and, conversant as he was with the habits and practices of the House of Commons, he thought that under the circumstances the Chancellor of the Exchequer should have been in his place. Knowing that one of his opponents, sitting immediately opposite, was about to rise, the right hon. Gentleman might at least have shown that respect for the House of Commons which, under the circumstances, they were entitled to ask of him. He did not see how they could debate a question of this sort if they were to be treated in that manner, and although he did not desire to take the step which he would be perfectly justified in taking—namely, to report Progress until the Chancellor of the Exchequer returned, he hoped it would be conveyed to the right hon. Gentleman that he had made a remonstrance against the right hon. Gentleman's absence, which he did not think, under the circumstances, was without justification. What the Opposition complained of was that the Government in the Bill dealt with all kinds of property exactly on the same footing; that they treated real property and personal property exactly alike, though the two properties were absolutely dissimilar, and incapable, consistent with justice, of being treated as the Chancellor of the Exchequer proposed to treat them under the Bill. Now, the effect of the Amendment of his hon. Friend would not be, in his judgment, by any means that which the Chancellor of the Exchequer ascribed to it. The right hon. Gentleman said his hon. Friend wanted to dissociate real property altogether from personal property; and that he desired that real property should not under any circumstances be taxed on its capital value. What the Amendment did was to propose to leave personalty exactly as it was in the Bill, and to leave open for later consideration the mode in which real property was to be treated. In that way the Amendment provided an opportunity for the consideration, at all events, of proposals which, it seemed to him, were urgently called for with regard to realty. The difficulty in dealing with realty was that realty in itself differed so greatly in character. The right hon. Gentleman had taunted the Opposition with a desire to allow real property of all sorts and kinds the opportunity of escaping from taxation under the Bill. He did not propose anything of the kind; but he submitted to the consideration of the Government that if they considered on the one hand real property, which consisted of vacant land immediately adjoining London, and it might be not far from Belgrave Square, which might not let for very much now, but which had an enormous prospective value, and, on the other hand, if they considered the vast quantity of derelict property in the County of Essex at the present moment, was it not contrary to common-sense and common reason that those two classes of property should be treated exactly on the same footing in the Bill? He would not go so far as to say that it was absolutely defensible to protest against the way in which town property such as he had described was proposed to be treated in the Bill—though he was aware a good many arguments could be advanced against the imposition of any duty on such property until it had actually acquired its future value. There was, no doubt, a great deal of land of that description, land which, while it possessed no annual value at present, while it was bringing in nothing now, possessed an enormous prospective value in the future; and with regard to that class of land, he was not prepared to attack the proposals of the Government, though, as he had said, there might be something urged against its being treated in the Bill in its present condition. But there was land exactly the converse of that; there was land having a present letting value, but its prospective value for the purposes of sale was absolutely worthless, or so small that it could hardly be said to have any value at all. It was that kind of real property that was undoubtedly going to be hit, and hit more severely than any other kind of property in the country, by the proposals of the Government. He had already called attention, to the similar treatment which the Bill proposed to deal, to those two classes of property, although unquestionably they were totally different in their nature, and not one single Member of the Government had ever attempted to answer his arguments. Why did they not answer them? Was it because they were not able to answer them? Was it that they were not deserving of an answer, or was it because the Government were afraid to answer them for the reason that they knew they would be obliged to admit that what they proposed to do was unjust and absolutely impossible to defend? What the Government were going to do in the case of the derelict property which he had described was to drive the unfortunate owners into a forced sale. He was sorry to be obliged to repeat these arguments over and over again, but unless—as the Chancellor of the Exchequer himself once said—they kept "pegging away," they would not get any reply at all from the Government, and he said that on an important question of this sort they had a right to an answer, and a defence of their views from the Government, if they had got any defence whatever. To force a sale in this manner by taxation, to compel a man to get rid of property because of the burden which the Government had suddenly thrown on him, was the most cruel and high-handed proceeding ever attempted by Parliament, for no one had denied that under the Bill circumstances might arise, and were almost certain to arise, with regard to this kind of property which would drive the unfortunate owner into a forced sale. He would remind the House again how this kind of proceeding was described by the late great Leader of the Party opposite—the right hon. Gentleman the Member for Midlothian. The right hon. Gentleman said it would be "invidious, offensive, unwise, and unjust." Had the Government anything to say in reply to a serious charge like that which was made by the very man whom they had followed and worshipped for many years?

His hon. Friend who moved the Amendment pointed out the injury the Bill would do to a vast amount of property and a vast number of proprietors in England. His hon. Friend supplemented his observations by giving a very remarkable colonial case; and the only point on which he differed from his hon. Friend was when his hon. Friend admitted that that case was a very exceptional case. He was not sure about its being a very exceptional case. He was sure that during the last 10 or 15 years his hon. Friend would have found, if he had searched, numerous instances of changes in value of property in England equally as great as those which had occurred in the colonies. Unless the Government desired wilfully to inflict this great injustice upon owners of land, they should endeavour at least to meet the arguments of the Opposition; and if the Opposition were wrong, to disabuse their minds of the misapprehensions under which they must be labouring by convincing them that there was some attempt at justice in the proposals of the Bill. The Government ought at least consider whether it was not possible to classify those different kinds of real property. If the Amendment were carried it would not interfere with the future of the Bill. It would throw upon the Government the necessity of classifying and separating real property in a way which would effectually distinguish between that kind of property which possessed little letting value at the present moment, but an enormous prospective value for sale, and that other kind of property which could be let at present and from which an income—a precarious income—could be obtained, but which it would be almost impossible to sell if it were put into the market under a forced sale. These were propositions which he ventured to submit to the Government, because he thought they were fully deserving of the consideration of the Government; and in making them he did not think the Opposition laid themselves open for a single moment to the charge of the Chancellor of the Exchequer, that they desired to upset the principle of the Bill, or to enable property to escape the incidence of taxation which it was justly called upon to bear.

Mr. H. HOBHOUSE (Somerset, E.) remarked that it was incumbent upon those who represented agricultural constituencies to take this opportunity of putting before the House the widespread feeling of alarm at the prospect of any increase of taxation. They were quite willing to accept the principle of equality of taxation; but they could not help recognising the fact that if this Bill were carried without any rectification of the one-sided character of local taxation, the result would not be equality in the taxation of different kinds of property. It was not disputed that in country districts there were many instances of men living side by side who had equal incomes and who yet contributed in a most unequal manner to expenditure for objects which benefited both. No one could contend that the manufacturer contributed equally with the agriculturist to the rates for local expenditure. When they talked of rates they were told that that had been disposed of in the able speech of the Secretary for India. He did not hear, but he had read that speech, and he fully recognised the ability and clearness, and, given certain premises, the conclusiveness of that speech, but it was in no way an answer to their present contention. He was ready to admit that in the generality of country districts the rates were not largely higher than they were a quarter of a century ago, but he thought the right hon. Gentleman the Secretary of State for India forgot two things: first, that a low rate was often felt much more in times of depression than a high rate in times of prosperity, and then he had taken for his statistics a minimum period for the rates, a period after considerable aid had been given towards reducing local taxation, and immediately preceding a large rise in taxation. Owing to the efforts of his right hon. Friend himself there would be large additions to local rates in the near future, and they would fall far more heavily on the owners of land than on the owners of personal property. There was no doubt that rates were increasing, while the value of property in agricultural districts was decreasing. In many districts there was no unearned increment, and the increase of rates fell almost immediately upon the owner rather than the occupier. Where rents were falling there was a general refusal to accept leases for more than a year, and, of course, with yearly re-letting the increase of rates fell on the landlord. And it was on this class that the Bill proposed to put further heavy burdens. They were imposing new and heavy burdens upon the owners of agricultural land by this Bill without giving them any *quid pro quo* worthy of real consideration. He would remind the Government that by putting the taxes on landowners simply, they could not in the agricultural districts prevent that burden and injustice being felt by all classes of the community. At this very critical moment for agriculture a little further burden of taxation might prove the determining cause to small owners to give up their residences, and he ventured to say, having witnessed what had been going on for some years in the country districts in this direction, that any further tendency in the direction of absenteeism would be seriously detrimental to their country districts. Depopulation in the agricultural districts was going on fast enough without their imposing any extra burdens on land, which must tend to diminish the wages of the working classes and further impoverish the community. There was a further plea against this new taxation. One of the most important parts of their fiscal system was that while they admitted all imports free, which benefited the community as a whole, it undoubtedly inflicted great injury on a certain class. He, personally, had always been a free trader, and he had always contended that the good of the whole was to be preferred to the good of the few, but he could not disguise from himself that the few in this matter, the owners, and, to some extent, the occupiers of agricultural land, were being sacrificed to the benefit of the population, especially those in large towns; and considering this was the effect of one portion of their fiscal system the Government might reasonably be urged to treat the class that was injured with tenderness and liberality, and to give it further relief from the pressure of local rates.

*SIR MARK STEWART (Kirkcudbright) desired to make one or two observations upon the present state of agriculture which had a direct bearing upon this question and which appeared to be absolutely ignored by the Government, whether from ignorance of the question or indifference he knew not. Land was going out of cultivation in all directions, and proprietors who were willing to improve were to be further handicapped by the operation of this Bill. At present he was paying £40 or £50 a week in wages in improving the land and carrying on large agricultural operations. But what was the good of that? because if anything happened to him the Government would be able to practically ruin his son. Was that a prospect to give encouragement to the profitable cultivation of land? Was it an inducement to hold out to gentlemen who were really anxious to develop industry, to keep the people on the land, and give them occupation all the year round? Was there any prospect of improvement? They knew there was not, and yet the Government chose this critical time to equalise the taxation between personalty and realty. If they really equalised taxation and rating he should be satisfied, but they were doing nothing of the sort. The rates were continuing with a pressure never hitherto felt, and, taxes were certainly not diminishing. They were perfectly willing to bear their just proportion of taxes and rates; but if they were going to put matters on an equality they must bring in personalty to bear a just payment of rates. That was utterly ignored by the Government. There was something peculiar when a Government never gave an answer to questions put forward night after night, and that too, not with any desire to obstruct business, for they were anxious that the Government should get on with its business; but when the Government were week after week bringing in measures that had not to do with the common weal, but were merely of interest to a Party, it was time to make a protest, and he had to tell them that if they went any further in a way that was detrimental to the agricultural community their days as a Government would be numbered. It was a very simple matter that personalty should be taxed, but what was to become of the mortgaged property, which was heavily mulcted by these Death Duties. What did the Government intend to do? Did they intend to take up all the property into their own hands? They would ruin many proprietors in different parts of the Kingdom. It was impossible that these proprietors could pay in the course of eight years. Practically this was four years' clear rental of their property on large estates, and were there many proprietors who, apart from what personalty they might have, would be able to pay anything like that sum without dismissing every labourer and stopping every improvement? If they tookaway four years' net rental, he put it to any practical man whether it would not take four more years to put the estate into the state in which it was originally? That was eight years. Then supposing three or four deaths occurred after short intervals, did the Chancellor of the Exchequer propose year after year to tax such a property up to the hilt for three or four successions consecutively? Why, no property in this world could stand it! No information was vouchsafed as to the method of valuation which was to be adopted. He knew many properties which were extremely nice to live upon, having beautiful ornamental trees, good fishing, and a good bit of grouse moor, but the rentals of the land were ridiculously low. There was no land that had gone down in such proportion as second-class land. He knew moorlands which formerly returned a very good income from the sheep farms, and now returned nothing. There were few owners who got 60 per cent. of the gross rental; there were many who did not get 50 or even 40, and yet they were to be called upon to pay as if they were getting £100 for every £100, and in in addition to contribute heavily to local taxation besides, which was increasing year after year. He hoped the Chancellor of the Exchequer would consider these matters, which were practical matters, and if he would remedy these defects in the way that had been suggested from that side of the House, the right hon. Gentleman would, he was satisfied, experience little difficulty in carrying this measure.

Sir W. HARCOURT said, he rose to protest against the continuation of the discussion on an Amendment of this kind, which was really not a discussion on an Amendment to the Bill, but a Second Reading discussion. If there was any principle in the Bill at all, it was that real property as well as personalty should contribute to the Death Duties. The Amendment was a claim on the part of the landed interest that they should be exempt. ["No!"] Yes. This determination that real property should not bear the same burden which the Opposition were willing, according to the Amendment, to put upon personalty, was flagrant—its injustice was palpable. It was the old story ever since the days of the Succession Duty—"Oh! if you tax us we will leave the country." He remembered Mr. Bright telling him a story of his talking to a peasant on the subject of the Succession Duty and the Corn Laws, and he said to the peasant—"The country gentlemen say if you tax tax them like other people they will go away," and the peasant's answer was—"Well, they cannot take the land away." That was a remark which could not be answered. He heard the right hon. Member for Sleaford complain that he (Sir W. Harcourt) was not arguing this question. He thought the days of argument on the question whether real and personal property should be treated alike upon this taxation of Death Duties was a thing upon which argument was exhausted.

Mr. CHAPLIN: That was not in the least what I said, as the right hon. Gentleman if he had been here would know. I addressed a speech to the House of a totally different character, and while I said we admitted the fairness of real property being taxed, I asked whether it was not possible to classify real property under two heads, it being in many instances of so different a character.

Sir W. HARCOURT said, that was only another way of carrying out the old system of the propertied class and demanding a special privilege. The Bill was introduced for exactly the opposite object. Their opinion was, that the exemption that had been given to this class of taxation of real property was unjust, and the whole object of this Budget was to redress that; it was to equalise taxation upon all classes of property. [*Cries of* "No!"] If that was rejected the Budget was rejected. The object, as they had stated it, was the equalisation of real, settled property and personal property. The issue was clear—they were either for it or against it. If they were against it let them go to a Division and have done with it. Hon. Gentlemen opposite wished to omit real property from the Bill, and they would only be wasting time in further discussing it.

Mr. GOSCHEN (St. George's, Hanover Square) said, he quite agreed that it was impossible for the Chancellor of the Exchequer to be in attendance during the whole of the Debate, but when he came back he ought to have some general idea communicated to him by his colleagues as to the tone of the speeches which had been made in his absence.

Sir W. HARCOURT said, he heard the Mover of the Amendment and he heard the right hon. Gentleman himself. He was sorry he did not hear the right hon. Gentleman the Member for Sleaford (Mr. Chaplin), but his speech was the only one he had missed.

Mr. GOSCHEN said, there was another speech which the right hon. Gentleman had missed, but he was not quite sure, if the right hon. Gentleman had heard the other speeches, that he might not have taken the same tone, because they were all familiar with the methods of the right hon. Gentleman. The right hon. Gentleman said, " You are either for us or against us;" he could only see a vote in the House; argument was not of much use to him, the right hon. Gentleman passing over any suggestions made on that side of the House to relieve the heavy increased burden that was put upon land, and treating it almost, he might say, with contempt, his patience not being equal to listening to the arguments. The right hon. Gentleman must remember—and no one was bound to remember more than the right hon. Gentleman—that this was an extremely complicated Budget: also that the Debate on the Second Reading only took three nights, and now the right hon. Gentleman reproached hon. Members on that side of the House with raising what the right hon. Gentleman called Second Reading questions. This question could not be dealt with at length on the Second Reading; it was, of course, initiated; it was touched, but it was not fully debated. The enormous increase involved by the right hon. Gentleman's duties could not escape the attention of hon. Gentlemen opposite, and the Chancellor of the Exchequer must see that it deserved the attention of every person in this House. It was a question that should not be hurried over, and he was surprised that the Chancellor of the Exchequer, who was so conciliatory a short time ago, had not been able to maintain his conciliatory attitude for three or four hours together.

Sir W. HARCOURT: This is gross obstruction.

Mr. GOSCHEN asked, did he hear the right hon. Gentleman say this was gross obstruction? Those were scarcely Parliamentary words, and it was not by the use of such words that the right hon. Gentleman would further these proceedings. If the right hon. Gentleman said this was an issue on which they must either say they were for it or against it, and the object was to withdraw realty altogether from increased taxation, the right hon. Gentleman was mistaken, and he knew he was mistaken. The right hon. Gentleman knew that in further portions of this Bill it was perfectly possible to introduce such Amendments—even accepting the general principle of equalisation—that might more or less produce the results the Government would desire to secure.

Sir W. HARCOURT: The Amendment is to leave out real property altogether.

Mr. GOSCHEN said, that was so, but not to leave it out permanently. He was glad the right hon. Gentleman had reminded him of that fact—it was to leave out real property from this particular clause and from this particular Estate Duty.

Sir W. HARCOURT: It is the only place where it is mentioned.

Mr. GOSCHEN: Exactly; that is the point. The Bill was so drawn that there was no opportunity to be given to them to modify it; it was most skilfully drawn, and they were well aware of that skill, because it was extremely difficult to present their case. No doubt the Chancellor of the Exchequer gave instructions to draft the Bill in such a manner that if the landed interest or any other interest threatened to escape from it the right hon. Gentleman might be able to get up and say " They withdraw entirely from the principle of taxation "—that was to say, the impost. It must be met, as they were meeting it, by taking the opportunities which the right hon. Gentleman tried to refuse them, of raising this class of questions, and looking to the whole Bill, and not only to Clause 1, and see that justice was done. He had hoped better things as regarded the Chancellor of the Exchequer; he thought he would have dealt with this matter carefully and judicially, but he had not done so, and had attempted to ride roughshod over them, but he did not succeed. There was an attempt made the other night to get rid of an Amendment that the right hon. Gentleman ridiculed, but what was the result? It was brought forward in another form that led to an interesting Debate, as was acknowledged by the Chancellor of the Exchequer, and that ought to have shown him it was impossible to save time by the methods he wished to adopt. The right hon. Gentleman would admit that he challenged him sufficiently with regard to these matters to give him a title to interpose in these Debates. The right hon. Gentleman raised the point that he (Mr. Goschen) had dealt entirely, conclusively, and finally with local taxation. This was the point the right hon. Gentleman put to him this evening—he said the Member for St. George's, Hanover Square, "had shown his full hand." But then the right hon. Gentleman was not leaving the *status quo* as he (Mr. Goschen) left it. The right hon. Gentleman came and put a number of new burdens upon land and then said, "Oh, but you have no claim to raise the point of local taxation, because your own Chancellor of the Exchequer said he had shown his full hand." That was the point that hon. Members on that side of the House had enforced, that if they had these increased burdens placed upon them now they would wish to have had some promise or some hopes held out by Her Majesty's Government that that portion of public contribution which they believed they paid in excess should be compensated. That was a fair point. The right hon. Gentleman expressed surprise and taxed the landowners with refusing to pay their fair share of taxes. The right hon. Gentleman said, "It is a scandal that they have not paid before." [Sir W. HARCOURT: Hear, hear!] Then was it not a scandal for many years when they did not pay enough to local taxation? The right hon. Gentleman looked at this matter from an Imperial point of view. It had been said that two wrongs did not make one right, but it was quite possible that real and personal property were so separate and so different in character that they might exact more Imperial taxation from personal property and more local taxation from real property. That had been in the past the general principle, and it had been more or less defended by the right hon. Gentleman the Member for Midlothian (Mr. W. E. Gladstone) himself, and they could not say one was a scandal without admitting there was a scandal on the other side. He had endeavoured to rectify the matter as much as possible: he raised the contributions from realty; he raised them as regarded Succession Duty and diminished them as regarded personal property. Now the right hon. Gentleman disturbed them, and scoffed at the attempt of landed proprietors to secure what they considered to be fair treatment. Now the right hon. Gentleman laid down the principle of what he called abstract equality; he laid down the absolute principle of equality; but when he came to apply it he found, as had been explained to him over and over again—although he took no notice of argument—that realty and personalty were not so identical in character as to admit of absolute equality of treatment. That was the point, and the right hon. Gentleman felt that it was. Was it surprising that the landed interest was anxious to put forward its case when, different from personal property, it was not only subject at this moment to a great increase of duty, but an increase through the equalisation coming upon it at the same moment? He did not know whether this point had been previously taken, but it was one of the great difficulties of agriculture at the present moment. They had selected this moment not only for a large increase in the duties, not only for averages, not only for graduation, but as a justification for equalisation. This was enough to have frightened any interest. Personalty was no doubt hit very hard, but realty was hit as hard as personalty; but besides the increased burdens in this particular year, they applied this principle of equalisation which fell so very hard upon land. Under these circumstances, could anyone be surprised that hon. Members took up this question, and endeavoured to point out some of the difficulties? It ought to be one of equal treatment. He did not know that land had been equally treated all these years with regard to Income Tax, quite apart from the question of the gross rents that had been conceded by the right hon. Gentleman. He was not at all sure, but he believed it was the case, that realty, under Schedule A, had throughout paid more than its real proportion of income, and that it would not be right to abolish taxation under Schedule A altogether, and to make land pay on its net income, as traders paid on theirs. That was a perfectly legitimate point to raise, but the right hon. Gentleman thought it a waste of time if they discussed any Amendments in order to give any assistance to the landed interest in view of the undoubted hardship under which they laboured. Land and personalty were to be equally treated; was it not certain that almost on every estate in these later years that the proportion of income to outgoings was totally different to what it was in other cases? Hon. Gentlemen opposite might say, "Don't let those outgoings continue," but that was the point they ought to realise and attempt to deal with in some way or other. They must not discourage these outgoings on the part of landlords, as they tended to the prosperity of country districts, to the employment of labour by the owners of land and by farmers, and he might go so far as to say would prevent that closing of country houses to which the right hon. Gentleman had alluded as an impossibility and with some amount of gibes, but which had actually been going on. The right hon. Gentleman said, "You have always had these proprietors." The right hon. Gentleman had used that argument before; it was his favourite argument, but it was not a question now whether country houses would be shut, but whether a greater number would not have to be shut up, and let the right hon. Gentleman see how it would stand. The owner of land was at present in a very difficult position. His rents had fallen and at the same time he must continue his expenditure. All that was admitted. He must continue his expenditure because he must continue to repair his cottages, to keep up his farms, and all that constituted a difference which the right hon. Gentleman ought to take into consideration. Another point to consider was this: Land had been made—rightly or wrongly—through many years past to bear a number of charges as regarded other members of the family than the actual owner, and in order to keep up these payments it had been necessary to incur mortgages.

SIR W. HARCOURT: What has that to do with the question?

MR. GOSCHEN said, it had a great deal to do with it, as it left a margin extremely small with which to pay the enormous Death Duties. He regretted he could not make himself more clear, but it seemed to bring home this difficulty to the views of the right hon. Gentleman. He would take a concrete case. Take a man who had got, they would say, an estate of £100,000, giving £3,000 income. Upon that he had got charges for £50,000 which he had been obliged to raise at 4 per cent., so that out of his £3,000 £2,000 would go in charges; therefore the weight of interest was higher than the return the land produced, consequently the margin for taxation became smaller.

SIR W. HARCOURT: May I ask how many years' purchase the right hon. Gentleman takes the land at?

MR. GOSCHEN said, he did not think the right hon. Gentleman would find the land would produce more than the £3,000.

SIR W. HARCOURT: Less.

MR. GOSCHEN said, in that case there would be more difficulty. If they borrowed, they borrowed at a higher rate than the land could give; and if that was so, as rents fell, the margin became smaller and smaller. The fact was, that during the past 20 years the value of the income from land had been enormously reduced. He was sorry he was compelled to bring this home to the Chancellor of the Exchequer; but the plea which he understood was raised from that side of the House was that the position of affairs in regard to land should be taken into consideration, and that if the policy of putting an equal duty upon realty and personalty were pursued care should be taken that land should not unduly suffer by other impositions. But the right hon. Gentleman had so framed his Bill that they could not raise the question without laying themselves open to be crushed by a charge of wasting time. It was not a waste of time to try to bring home to the right hon. Gentleman the real position of the question. For the right hon. Gentleman to speak as if by this Bill he was removing what was called a scandal was simply preposterous. He himself admitted that he was making a great change, and yet on that side they were not to be allowed to raise the question and place it before the Government and the country. They would, however, do their best to raise discussion upon the more important principles of the Bill, though he could assure the right hon. Gentleman that there was no desire to raise discussion unnecessarily. They had a genuine desire that the case should be fully stated and known; and if the right hon. Gentleman would treat such matters a little more calmly, and not attack them, more progress would be made. He could assure him that he would not gain anything by continuing that line of conduct, for he must acknowledge that the question was a most important one, and that those interested in it had a right to put their case before the House as they had done, and would continue to do on all occasions when the opportunity was fitting.

Mr. BOUSFIELD (Hackney, N.) said, that but for the speech of the Chancellor of the Exchequer he should have felt a good deal of difficulty in voting for this Amendment. He understood that the earliest opportunity had been taken to bring a matter of extreme importance before the Committee. When endeavouring to equalise the burdens of real and personal property, they must look to the fact that agricultural and town property must be treated on a different footing if they were to produce equalisation. It was obvious to those who had heard the speeches in this Debate, and especially that of the Member for Sleaford (Mr. Chaplin), that that was the object of this Amendment. It was equally obvious that the Amendment itself was not aptly adapted to secure that result, but if the right hon. Gentleman the Chancellor of the Exchequer had acknowledged or even noticed the point brought forward in Debate—if he had admitted that there was something in the argument as to the difference between real and personal property, and that the insertion of the word "personal" would not quite effect what was desired—the Amendment would undoubtedly have been dropped; but instead of doing that, he called across the floor of the House that it was nothing but obstruction——

Sir W. HARCOURT: Will the hon. Member allow me to say what I meant was that when an Amendment, which an hon. Member admits is an Amendment which cannot be supported, is discussed for two hours, and no other Amendment can be moved in consequence—that I call obstruction.

Mr. BOUSFIELD said, that all he desired to advance was that the Amendment proposed to the Committee, besides including the cases specifically dealt with, would include others not mentioned. It was convenient that the earliest opportunity should be taken that could be presented in Debate to bring before the Committee various points, and no one could doubt that in moving this Amendment at this period, though perhaps the Amendment was not suitable to the point in view, that did present a distinct opportunity for bringing to the notice of the Government an important point. If they were going to tax these estates equally they must provide for such cases as had been brought forward, but for his own part he did not think that all the views which had been put forward in the course of this Debate were in accordance with the Amendment. The Government had gone out of their way to misrepresent the arguments of the Opposition. He must remind the Leader of the House that to abuse the case of the adversary instead of answering his arguments was no argument at all.

Mr. ROUND (Essex, N.E., Harwich) said, he had no doubt the Chancellor of the Exchequer had seen the Report of the Royal Commission upon Depression. If he had not had his attention called to it already he (Mr. Round) would like to direct it to the condition of affairs in the constituency which he represented. The great bulk of the land in Essex was farmed by yeomen farmers and small landowners, and the depression under which they suffered was most severe—a depression which did not altogether arise from the fall in prices. What his constituents asked for was that there should be some classification of real property whereby agricultural land which was in a depressed condition should not be subjected to further duties. He submitted that at this moment the Succession Duty did in many cases bear very heavily upon land, and that it was impossible that the land in his county could bear the increased burden that the Chancellor of the Exchequer proposed to throw upon it.

*Mr. KNATCHBULL-HUGESSEN (Kent, Faversham) said that, as representing an agricultural constituency, he must protest in the strongest manner against two assumptions which had been made by the Chancellor of the Exchequer. In the first place, he objected to the statement which the right hon. Gentleman had made that the landowners objected to the taxation of realty. All that they did was to demand that it should be fairly taxed. He also protested against the right hon. Gentleman's statement that the complaint of the country gentlemen that they were obliged to give up their houses was a very old one. He might point out to the right hon. Gentleman that this was exactly what had been going on, and that if his proposals were adopted it would go on more than ever. There was more than one notable instance in which country gentlemen had had to forsake their houses. He altogether protested against the proposals of the Chancellor of the Exchequer, which he held to be unjust and oppressive in the extreme and offending against the first principle of sound finance, which was that taxation ought to be placed on that class and those interests best able to bear it. The burden in this case would fall upon an interest which was not only unable to bear additional taxation, but was totally incapable of sustaining that at present existing, and was, in fact, irretrievably ruined. How unjust and unfair this newly-proposed tax was had been conclusively and unanswerably shown in the speech of his hon. Friend the Member for Thirsk. The Government had shown the most sublime indifference to all the details involved in their scheme. It appeared to him that so long as they satisfied themselves and their supporters that the measure which they proposed would inflict injury upon some section of their political antagonists they did not care what might be the ruin brought about by their action. He would ask hon. Members to read the evidence as to the injurious effects of the present Succession Duty which was given by Mr. Lipscombe, agent to the Savile estates in Yorkshire, before the Royal Commission on Agriculture, which, with the permission of the House, he would read. Mr. Lipscombe said—

> "He had been agent for the Savile estates in Yorkshire for upwards of 40 years. Three deaths had occurred during his agency, in the proprietorship, and the burden of the Succession Duty had very seriously militated against improvements being continued. The first result on each occasion had been the discharge of all labourers who could be dispensed with, and the postponement of drainage and buildings that had been asked for by tenants on the estate. Charitable subscriptions had also to be curtailed. In short, the labourers and the deserving poor had been the principal sufferers, and he regarded any increase of this burden on succession with the greatest apprehension."

He (Mr. Knatchbull-Hugessen) would also remind them of the description applied to it by the late Lord St. Leonards as the "blight which had fallen upon the fair fields of England." That description was right then as it was right now. If these proposals of the Government were carried the Party opposite would never be able to pose again as the friend of the agricultural labourer. Whatever they might say of the matter, it was upon the agricultural labourers that the burden would ultimately fall. He sometimes thought that hon. Members opposite could not know what country life was like. If they did they must ask themselves, if the mansions and country houses of England were to be shut up, what was to become of the charities and of the labourers which were attached to the different estates. To leave things of that kind out of account showed that hon. Members were ignorant of the effect which their proposals would have in the country. Of course, this new burden would be felt by the towns as well as by the country, for the country labourers would be forced to go into the towns, and in that way the town labourers and the ratepayers generally would suffer. If his hon. Friend went to a Division upon his Amendment he should certainly give him his support.

*Mr. COHEN (Islington, E.) said, he must comment on the way in which the Chancellor of the Exchequer laid it down in speech after speech as a cardinal principle of finance that taxation should be imposed on the class best able to bear it, although he had in his charge a Bill which flagrantly violated that very principle. They had been told over and over again that the main principle of the provisions now before the House was that personal and real property should be equally taxed. He was not there as a champion of the agricultural interest. That interest had its champions who were well able to defend it. What he wished to call the attention of the House and of the Chancellor of the Exchequer to was the fact that this Bill did not equalise personal and real property at all, and that it was impossible to equalise such property until the taxes on the transfer of the two classes of property were identical and uniform. There was a certain amount payable on the transfer of real property, but one could transfer Consols for practically nothing at all. No solution of the question would be found until, as he had said, the taxes on the transfer of the two classes of property were made equal.

Mr. WINGFIELD-DIGBY (Dorset, N.) said, that during his experience in the House, whenever an agricultural question came up for discussion, they were always told that the hon. Members interested in it were indulging in obstruction. When that taunt was thrown in their faces he considered that it was their duty to rise and make a protest. He did not know much about town property, but he did claim to know something about agricultural property, and he knew that this tax would affect it very injuriously, and that it would be impossible for the land to meet it. The tax was in the nature of an imposition on a great industry; for although it was said it would be thrown on the shoulders of the landowners, it would affect everybody interested in agriculture. The labourers and other servants about estates would in many cases suffer, because there must be a reduction of establishment in order that this tax might be paid. During the Debates on this Bill mention had been made of the possibility of the breaking up of large properties, and the reply had been that that was what a good many people wanted to see. He thought this was the last thing likely to happen where the landlords were resident. Not only would the agricultural labourer suffer from the proposals of the Government; the small village tradesmen who were usually employed about an agricultural estate—the builder, the carpenter, and others who were engaged upon the repair of estates and farms—these men, who at present found it hard to make both ends meet, were those who would suffer most by this tax. Landlords would cease to carry out improvements; there would be no money spent, and the livelihood of these poor men would be taken away from them. Instead of levying this additional tax on agriculture, he thought the Chancellor of the Exchequer should consider whether in cases of hardship there ought not to be some special exemptions of the agricultural interest.

Sir W. HARCOURT: I am quite willing to consider any Amendment which hon. Gentlemen opposite have to propose with reference to what I understand to be their object—namely, some alleviation of the Estate Duty with regard to agricultural land. But this is not the Amendment before the Committee. The Amendment is one directly proposing that real estate of every description should be struck out of the Estate Duty; and if it is intended to take a Division on such an Amendment as that, there ought to be no further delay upon it. I am ready to meet that issue. Is this Amendment a real one, which hon. Gentlemen opposite feel they ought to support and divide upon? It is a waste of the time of the Committee to propose Amendments which are sham Amendments, Amendments upon which no division is intended to be taken.

Mr. A. J. BALFOUR: I think it must be felt by all those who have listened to the discussions on this and on the previous stage of the Bill that no more important subject has really come before the Committee than the incidence on agricultural land of the alteration in the Death Duties proposed by the Government. We had the opportunity of raising that question among others on the Second Reading, but the only occasion on which we shall be able to raise it as a whole in Committee is on Amendments such as that moved by my hon. Friend; and unless it can be suggested that it is not a subject which ought to engage the attention of the Committee, unless it can be suggested that the triple increase of the Death Duties on agricultural land is not a matter which ought to come before the Committee at all, I venture to say that the right hon. Gentleman is not in a position to complain of the course adopted by my hon. Friend. The right hon. Gentleman has expressed his intention to accept any reasonable Amendment that may be moved. Is not this a reasonable Amendment? [Sir W. Harcourt: No.] I hope I am not doing the right hon. Gentleman injustice, but I thought that he had expressed some kind of sympathy with the particular case of agricultural land as distinguished from town property. I may have misunderstood the right hon. Gentleman, but I certainly thought that he made that profession. But let it be noted that it is impossible to raise the question of the incidence of taxation on agricultural land except in the shape in which my hon. Friend has raised it. Agricultural land suffers under a system of taxation, according to which it is relieved, on the one hand, of Probate Duty, while, on the other hand, it has to bear the education, highway, poor, police, school, and other rates which have for their object Imperial purposes alone. I do not say that the two are nicely balanced or are the result of scientific finance; but the present system is an attempt to administer justice between different kinds of property so differently affected by the claims of the State. What have the Government done? The Government under their scheme have abolished the exemption from probate, and imposed graduated Estate Duties, and have introduced the principle of aggregation. All these duties press heavily on the occupiers, owners, and labourers connected with agricultural land, while no attempt is made to relieve that land of the share it has to bear of local taxation. I agree with the right hon. Gentleman that, in the precise form in which the Amendment has been moved and in which alone it could be moved so as to raise the general question, it may be inexpedient to take a Division, because that Division would suggest a view which is not held on this side of the House, that there is any kind of property which should receive special favour or exemptions, and we do not mean to vote in favour of anything which could be so unfairly interpreted. The Opposition do not desire now, and have never desired, that agricultural land or any other form of property, to whomsoever it may belong, should be relieved of any fraction of its fair share of public burdens; but surely it is open to us to raise the general question of how public taxation, whether called Imperial or local, should be levied, and my hon. Friend has only done his duty by raising it. I therefore should not advise my hon. Friend to go to a Division. It may be called an "outside Division." Such a Division might be misinterpreted, at any rate by many outside the House, and the opinions that prompt many of those who hold responsible positions in the House, and who joined in the Division, might also be misconstrued. If there are any demagogues of that description in the House I do not see why we should be expected to play into their hands. The Chancellor of the Exchequer has professed himself to be the friend of the agricultural classes. The main principle involved in the present discussion should not, in my opinion, be decided on this Motion, and I trust that the right hon. Gentleman will agree with me and see his way to raise this point of such first-class importance to the agricultural interest on some other occasion as a special case before the House in order to lay before the country the injustice which will be done by this Bill.

Mr. JEFFREYS desired to point out that he had moved this Amendment in perfectly good faith, and as being, in his opinion, the only way in which the discussion of the subject could be brought forward. It had been received with sympathy from all quarters of the House, and he was glad to gather, from what the Chancellor of the Exchequer had said, that he proposed that some abatement should be made, or, at any rate, that something should be done to relieve the burden of taxation that would otherwise be imposed on agricultural land. He regretted that the discussion of his Amendment had taken up so much of the time of the Committee, and he certainly should not trouble them to go to a Division. He asked leave, therefore, to withdraw his Amendment.

Question put, and negatived.

*__Mr. BUTCHER__ (York) moved an Amendment limiting the property upon which the Death Duty should be levied to such property, whether real or personal, settled or not settled, as was "capable of being dealt with within the United Kingdom." He desired to point out that under the law as it now stood Probate Duty was not payable by the executor on personal property situate out of England, but that that would be altered if the present proposal became law. The reason that Probate Duty was very properly confined to property situate in England was because that property could only be dealt with by the executors after a grant had been obtained from the English Courts. Legacy and Succession Duty, however, were levied upon personal property abroad belonging to a testator who was domiciled in this country at the time of the death. A leading case had been decided on the question which arose on the construction of a Victorian Statute under which Death Duties became payable, and the point argued before the Privy Council here was whether property situate out of the Colony of Victoria could be made subject to the duty. Lord Hobhouse held that it could not, because the Legislature could not intend to levy a tax on the grant of an instrument in respect of property which that instrument did not affect. That, he submitted, was the principle which should apply here. This Bill, however, would impose a duty on property which could not be reached by a grant of administration, and yet, before the executor could get a grant of administration, he would have to pay a heavy duty to the Exchequer here on that very property. This was contrary to all the precedents which had governed the legislation of this country; and it was a proceeding which would press harshly on individuals, returned colonists and others, who had investments in the colonies. The proposal was to make them pay double Probate Duty or duty in the nature of Probate Duty—Probate Duty in the colonies as well as here. Suppose a person died domiciled here possessing £1,000 here and £10,000 in New Zealand, his children would have to pay £550 here and the New Zealand Probate Duty of 7 per cent., making in all £1,250. That was the effect of the right hon. Gentleman's proposal. Again, if a person dying domiciled here possessed £1,000 here and £20,000 in New Zealand and left it to a stranger in blood, under this Bill the stranger would have to pay 4 per cent. English Estate Duty, 10 per cent. English Legacy Duty, and 13 per cent. New Zealand Probate Duty, making in all 27 per cent., or about £5,500 out of the total £21,000. Before anything could be done by the executor in cases where property abroad was involved all kinds of inquiries would have to be made under the Bill all over the world involving indefinite delay; and the duty on the whole estate would have to be paid before the English assets could be touched. The costs of inquiries and valuations would make a considerable inroad upon the property, and to these would have to be added in many cases the costs of litigation, raising questions of domicile, one of the most difficult branches of English law. The necessity would be thrown upon executors in all cases in ascertaining the domicile and a large amount of litigation might have to be gone through before a grant of probate could be obtained. In the course of the Debate much had been said about following colonial precedents; but although the Australian colonies had recently remodelled their Death Duties, not one had adopted a provision in the slightest degree resembling the proposal made in this Bill. In no case was Probate Duty charged upon property outside a colony. No doubt South Australia passed an Act last year, and made a duty payable to the colony in respect of property outside; but it was not in the nature of a Probate Duty; it was a charge assessed upon the amount of the interest of the successor, so that it was essentially in the nature of a Legacy or Succession Duty; and there was a provision that the duty paid on property out of the colony might be deducted from any other duty to which the property was liable in the colony; so that that made their assessment fair; and if there were such a provision embodied in this Bill there would be no objection to the proposal made in it. Apparently the right hon. Gentleman had seen a Memorial against the Bill from a body which was entitled to the respect of the House—the Council of the Royal Colonial Institute. Any Member of the House who had seen the document would say that it was a Memorial of great moderation and ability. They enumerated in detail some of the objections to this Estate Duty as to property situated in the colonies, and they concluded by summing up their objections in a manner which he thought was not open to objection from either side of the House. They said—

> "Your Memorialists pray that Her Majesty's Government, on consideration of the many serious difficulties and objections which arise against the proposal to include for Estate Duty

personal property situate out of the United Kingdom, and the grievous inconvenience and injustice which will thereby be caused to large numbers of Her Majesty's subjects, and the inducements which will arise to them in many cases to endeavour to evade compliance with what they may consider to be an unjust law, will so amend the provisions of the Finance Bill, 1894, as to exempt personal property not situate in the United Kingdom from liability to pay, or be included in the computation of the Estate Duty proposed to be created by such Bill."

He asked for the consideration of the right hon. Gentleman to this Memorial and to the arguments embodied in it.

Amendment proposed, in page 1, line 19, after the word "property," to insert the words "capable of being dealt with within the United Kingdom." — (*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT: The hon. and learned Member, with great clearness and ability, has raised what is unquestionably an important question—namely, how we are to proceed with reference to the taxation of foreign property. He has referred to the colonies, but I will draw the attention of the Committee to the fact that his Amendment deals with all property abroad. I will endeavour very briefly to state to the House what is the law in reference to the taxation of foreign property. The hon. and learned Member is much too good a lawyer to state, as a general proposition, that foreign property is not subject to taxation here. The law in reference to this matter makes a distinction between real property and personal property abroad—between *mobilia* and *immobilia*. The principle of the law with reference to real property is that such property is governed by the law of the site. You cannot, therefore, tax real property if it is situated abroad. I must apologise for referring gentlemen on this point to a Tory statesman—Lord Lyndhurst. The opposite is the fact with reference to personalty. The *mobilia* follow the person and domicile of the owner. All personal property, wherever situated, is supposed to be where the person is, and is consequently taxable. That, I imagine, is the origin of the name "personalty," which means property that follows the person. I can cite a case which will illustrate that point as much as any other. It was a case in which a testator was domiciled in England, and died possessed of considerable property in the American, English, French, and Russian funds. The dividends were payable in those respective countries only. That was a question of legacy. ["Hear, hear!" *from the Opposition.*] Well, I am dealing with the question of whether and how far foreign property is taxable. It is not free from taxes because it is foreign property. It is subject to the Legacy Duty, and upon that ground it is clear that the rule is that personal property follows the person. Wherever the domicile of the owner is, there the property is to be considered as situated. That is a universal proposition as regards personal property. It is said, and said truly, that hitherto, though subject to Legacy and Succession Duty, personal property has not been subject to Probate Duty. But what is the reason of that? The reason is a purely technical one respecting the character of the jurisdiction of the Probate Court. In the book from which I have taken the case just mentioned it is laid down that—

> "Probate is not granted in respect of assets generally but in respect of such part of them as are at the testator's death within the jurisdiction of the spiritual Judge by whom it is granted."

The origin of the distinction to which I have referred between Legacy Duty and Probate Duty is, therefore, to be found in the limited jurisdiction of the Probate Court. That is shown clearly enough, because there are cases where the assets abroad are subject to Probate Duty, because they are capable of being dealt with in this country. The exemption from Probate Duty is a technical exemption arising from the jurisdiction of the Probate Court and not at all from any principle in favour of the exemption of personalty from taxation in this country. Well, we are doing away with the Probate Duty as such, and are establishing, no doubt on the analogy of the Probate Duty, an Estate Duty, but not subject to the difficulties which have hitherto prevented probate being levied on foreign personalty, and it is perfectly just and fitting that both the Probate Duty and the Legacy Duty should be levied on such property. Otherwise a premium would be put upon investments abroad. In my opinion, this country has done quite enough in this direction to its disadvantage. Why in the world gentlemen opposite should be so desirous to cut down the Revenue by preventing foreign property being subject to taxation I cannot conceive. It really does seem to me as if the object were to make the revenue derivable from these taxes as small as possible. Why this proposal should be made for continuing an exemption which has for a long time been in the opinion of the Inland Revenue Department a most unjust and unfair exemption in respect of foreign property I cannot conceive. The hon. Member made an appeal to us on behalf of the Colonial Institute. Of course, the Colonial Institute is right if it can get colonial investments by persons domiciled in England exempted from taxation. It would, of course, largely raise the price of colonial securities if by putting their money into such securities people could escape a tax of this kind. But why should we make this distinction between Colonial and British securities? I have already referred, in answer to a question, to a document I have received from another body—the Imperial Federation Defence Committee. This body has circulated 10,000 of the pamphlets I hold in my hand. It is a highly respectable body, which is represented by many distinguished gentlemen on the other side of the House. The pamphlet is headed, *The Colonies and Maritime Defence*, and in it they ask—

> "What do the Colonies pay towards the defence of the Empire and towards that Navy upon which their security and their interests depend?"

Well, Sir, what I would ask is what would become of colonial securities if you did not maintain a great Navy to protect them and their trade? The pamphlet goes on to ask what the self-governing colonies during the year 1891 spent on naval defence, and it proceeds as follows:—

> "The self-governing colonies during the year 1891 spent upon sea-going forces the following sums:—North American Colonies, 5,000,000 people, nothing; Australasian Colonies, 4,250,000 people, £85,000; South African Colonies, 2,000,000 people, nothing.
>
> "The small sum spent by the seven Australasian Colonies is for ships of their own, for coast and harbour defence. These colonies have also undertaken to pay a sum not exceeding £126,000 per annum towards the maintenance of a certain number of ships of the British Navy on the Australian Station. These ships are not available for the general protection of commerce, as is the Navy provided by the United Kingdom.
>
> "But allowing these sums to stand on the same footing as the United Kingdom expenditure, it appears that 38,000,000 people in the United Kingdom spend on the general protection of the Empire and its commerce £18,000,000 a year, while 11,000,000 people in these colonies spend £200,000 only.
>
> "Comparing the revenue of these countries we find that the self-governing colonies have a revenue of £43,000,000 sterling, almost half that of the United Kingdom, which is £91,000,000; yet they contribute to the maintenance of the Navy, which protects them and their possessions, but a ninetieth part of its cost.
>
> "Of every £1 spent on the Naval Defence of the Empire these colonies provide 2¾d.
>
> "The contribution of the colonies per head is 4½d. against 9s. 6d. per head contributed by the United Kingdom.
>
> "In short, the Navy employed and relied upon for the protection of the whole Empire is provided and maintained entirely at the cost of the people of the United Kingdom, though there are 11,000,000 people of the same race inhabiting some of the richest countries of the world, under the same Sovereign and enjoying the same privileges, who contribute practically nothing to that expenditure.
>
> "This inequitable state of affairs is not primarily the fault of the colonies referred to. They have not been asked to contribute. Until they have been asked to do so in such a manner as to let them feel the full weight of their responsibility in replying, no reproach can justly be levelled at them in this respect.
>
> "It is for the people of the United Kingdom to call upon their own Government to afford to their countrymen in the colonies the opportunity of taking their just share in the cost and in the administration of the finest Defensive Force in the world.
>
> "This is an offer which no Englishman need object to make."

I have frequently heard the right hon. Gentleman the Member for St. George's (Mr. Goschen) say he thought the Colonies ought to contribute more than they do to the great expenses which fall upon people who can very ill afford it in this country for the maintenance of that great Navy which sustains our Empire all over the world. At the end of the pamphlet the following opinion of the late Mr. W. B. Dalley, Chief Secretary of New South Wales, is quoted:—

> "Britain's Fleet is the instrument of power and the symbol of her unity. British ships of war are the safeguard of colonial liberty, and the natural chain which holds the scattered communities together."

The Hon. James Service, ex-Premier of Victoria, is also quoted as having said—

> "It would be difficult to say what would be the position of Australia if war should break out; but if the Navy of Great Britain was kept at its proper strength, relatively to the Navies

of other countries, the colonies would have nothing to fear."

Those are sentiments which must commend themselves to everybody who has considered the subject. Here we are upon the point of adding an expenditure of millions to our Navy expressly for the purpose of maintaining the commerce of our dependencies all over the world, and yet the objection is taken to colonial investments by domiciled Englishmen sharing any portion of this burden. When we come to equalise taxation and propose that investments in the colonies by persons living here should be placed in the same position as investments in Great Britain, the hon. Gentleman says that that is an unfair proposition. I think it is not an unfair proposition at all. I have pointed out that this Amendment does not apply to the colonies alone, but applies to all investments abroad. It is, in my opinion, impolitic to place a premium upon investments out of this country, and we cannot accept the Amendment.

Sir R. WEBSTER (Isle of Wight) said, that in listening to the speech of the Chancellor of the Exchequer it had seemed to him as if "Historicus" had come to life again. He remembered that when the interesting contributions of "Historicus" to historical law used to appear they were frequently followed by letters, generally bearing the names of the writers, pointing out that the views of "Historicus," whoever that learned person was, were not founded on the true principles of law. If the right hon. Gentleman ever attempted to bring together in a collected form the writings of "Historicus," he (Sir R. Webster) hoped he would add as an appendix the speeches of the Chancellor of the Exchequer on this Budget Bill. The historical student of the future who compared the speech of the right hon. Gentleman the other night with that just delivered would have some difficulty in reconciling the principles of law laid down on the one occasion with those laid down on the other. The Committee heard from the right hon. Gentleman the other night that it was not just to speak of this duty as a Probate Duty. But when on another occasion it was pointed out that there were circumstances inseparably bound up with the scheme which made it impossible for anyone, anxious to use accurate language, to speak of the duty as Probate Duty, or an analogue of Probate Duty, that right hon. Gentleman insisted that it was Probate Duty; that it was a tax on alienation, as somebody else on Benches opposite put it, that it was a toll taken by the State for permitting alienation. Did the right hon. Gentleman not remember that hitherto the only Probate Duty on property abroad had been on the property which was capable of being transferred and sold in the United Kingdom? If this property were to be included for the first time, what was to become of the right hon. Gentleman's distinction between A taxes and B taxes—A taxes being taxes levied because the estate of a testator passed to his successor; and B taxes being taxes chargeable in respect to the individual interest received from an estate—and under which of those two classes was property abroad to be included? He was not sure that under the Bill real property situate abroad was excluded from Probate Duty.

Sir W. HARCOURT: It is excluded; you cannot have read the Bill.

Sir R. WEBSTER said, he was thankful to the right hon. Gentleman for his complimentary remark that he had not read the Bill. The opening words of the second section of the clause were wide enough to include all classes of property, and it could only be inferentially argued from the last words of the section that the exclusion of real property was intended.

Sir W. HARCOURT: It is stated that property situate abroad shall be included if liable to Succession or Legacy Duty. Is real property so liable? If not, it is impossible to make its exclusion more clear.

Sir R. WEBSTER said, that the opinion he had expressed as to the vagueness of the clause was shared by authorities as competent as the Chancellor of the Exchequer; but he was glad to know now what the right hon. Gentleman's intentions were, and the Opposition would assist the right hon. Gentleman in making the clause clear on this point when they came to the second section. The justification which the right hon. Gentleman had put forward, based on the far-fetched argument of the defence of the colonies, had nothing at all to do with the subject. The question was whether it was right to include in Probate Duty property situate in foreign countries and the colonies—that was to say, to include property not affected by the instrument upon which the Probate Duty was calculated. The view expressed by Lord Hobhouse, the right hon. Gentleman would admit, was worthy of the gravest consideration; and it was that—

> "The Legislature could not pretend to levy a tax on the ground of an instrument in respect of property which that instrument did not affect."

Again, he would like to know, how were estates to be wound up if this property was to be included? The other evening he ventured to call attention to the enormous delay and expense that would be occasioned by the way the right hon. Gentleman had thought fit to include estates abroad; and not a single Member of the Government had made any attempt in reply to deal with the difficulty. Did the right hon. Gentleman appreciate what his proposals involved with reference to ascertaining the value of personal property situate abroad or in the colonies before the Estate Duty could be calculated and paid, and before a discharge could be given? This question affected not only very large estates, but those of £25,000 and £50,000, and indeed 50 per cent. of the estates subject to this duty. The right hon. Gentleman was introducing elements of uncertainty and delay the consequence of which would be most serious in the winding-up of estates. But what was to be said about the double taxation? What would be the effect upon the general community due to the fact that there were Probate Duties payable in the colonies, Probate Duties payable in some of the foreign countries, and Probate Duties payable at home? The Chancellor of the Exchequer seemed to think it was a matter of entire indifference if the colonies or foreign countries were irritated by his proposals. The right hon. Gentleman attempted to cast ridicule on the Petition of the Colonial Institute against the Government proposals. The right hon. Gentleman could not have forgotten what the Colonial Institute was; he must know that the Colonial Institute represented the leading members of our colonies. The Agents General of all our colonies over here took an active interest in it, and if the right hon. Gentleman had read the Manifesto signed on behalf of the members of the Council of the Institute, he must know that the protest therein contained was not based—as he had implied—upon any desire or wish to prevent the introduction of a system which for the first time would bring within the sphere and scope of taxation property which had been hitherto entirely exempt. The right hon. Gentleman's argument about contributions to the support of the Fleet had got nothing to do with the matter. It was not pretended that they could justify putting taxes on personal property in a foreign country, because the foreign country would not contribute to our Fleet. But the right hon. Gentleman knew perfectly well that there had been considerable contributions towards the maintence of the Fleet by the Australian colonies during the last few years.

SIR W. HARCOURT: I read all that.

SIR R. WEBSTER said, the right hon. Gentleman had indicated in the clearest possible manner that the contributions were trumpery contributions; and had argued that there was some justification in imposing those taxes on the colonies, because the contributions of the colonies towards the Fleet were wholly insufficient.

SIR W. HARCOURT: What I maintained was that, apart altogether from the question of the Fleet, this was a proper tax to impose on properties in foreign countries and the colonies.

SIR R. WEBSTER asked what, then, became of the argument of the right hon. Gentleman that the justification of Probate Duty was because the property charged was situated in the United Kingdom; and the other argument used by one hon. Member behind the Treasury Bench that the tax should be placed on the capital of the State, and not on the individual benefit of each legatee, because the State gave security and protection to the property? This was a case in which the colonies and foreign countries might justly complain, because property abroad was for the first time brought within the sphere of the Probate Duty when there was absolutely no reciprocity in the matter, for it had been shown by the hon. Member for York—in his extremely able speech—that the colonies did not levy Probate Duty on property outside the colonies, and had not made any provision that there should not be double taxation. He submitted that, except on the principle that they should put their hands in other people's pockets and take out as much money as they could, there was absolutely no justification for the alteration in the law which the right hon. Gentleman proposed.

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, his hon. and learned Friend had suggested that it was proposed to lay this new tax upon real property situated abroad. Such a thing, he supposed, never entered into the head of any of the framers of this measure. It would be contrary to all International comity and to all the principles of the Bill. There was not the slightest risk of any real property situated abroad being subjected to any of the taxes imposed by the Bill. Personal property abroad in some circumstances was to be subjected to those taxes. The object of the Amendment was to prevent that, unless it were such property as could be dealt with in the United Kingdom. That was to say, that no property situated abroad was to be subjected to any tax under the Bill except such property as had been for 40 years or more actually taxed under the Legacy and Succession Duties. What were the tests by which Legacy and Succession Duties were imposed ? The first test upon which the Legacy and Succession Duty was assessed was where the property, being personalty situated abroad, belonged to a person domiciled in this country. The second was where the property, though situated abroad, was vested in a person subject to British jurisdiction. Suppose a person domiciled in this country had £100,000 in Consols, that would admittedly pay the duty. Suppose he had £100,000 in Inscribed Colonial Stock, that would also pay duty. But suppose he had £100,000, not in Inscribed Stock, but in personalty in the same colony, it was not to pay duty. Why not ? It was the property of an Englishman dying in England, whose estate was divisible in England, which goes to persons living in England, and it was the merest technicality in the world to say that because it was situated in the colonies, because it was not Inscribed Stock, it should escape the taxation imposed by the Bill. He would take the case of property that at death rested in persons subject to British jurisdiction. There had been such a case in the Law Courts. It was a case in which French property that belonged to a foreigner was left for the purposes of convenience, or because the Courts of England were reliable, in the hands of English trustees to be administered under an English settlement. That property was held to be liable to Succession Duty because it was administered by virtue of an English settlement and English law. Would anyone say that it should not pay Estate Duty as well as Succession Duty ? It had been suggested that the change in the law would unfairly affect the colonies, but he would point out that the bulk of the property divisible in the United Kingdom which at the present time paid Legacy Duty, and which was about to be subjected to the Estate Duty, was foreign —that was to say, about two-thirds were foreign and only about one-third colonial. With regard to the point raised as to the delay in getting probate, and the uncertainty as to the amount, that could be discussed on Clause 7, and he thought it would be foreign to the purposes of the Committee at present to discuss the matter. In that clause provision was made for getting probate without delay.

*MR. MATTHEWS (Birmingham, E.) said, he should like to supply a short answer to a question asked by the Solicitor General. His hon. and learned Friend said that if a man had in the colonies Stock that was transferable and saleable in this country he paid duty in respect to it ; and then asked, if the same man had the same amount of money invested in chattels in the same colony, why should not duty be equally payable ? He would tell his hon. and learned Friend In the case of Stock transferable in this country, the production of the certificate for Estate Duty would at once entitle the executor to the possession and control of the Stock ; but the production of the certificate for Estate Duty, in the case of colonial chattels, would do nothing of the sort, and the unhappy executor who paid the Estate Duty and produced the certificate to the colonies would not get the chattels until he paid Estate Duty abroad as well. The case of Succession Duty was totally different. There they were dealing with a testator domiciled in this country whose will was an English instrument, and when a legatee went to claim his legacy it was perfectly fair and natural to say that, as the State handed over the legacy, it should receive Legacy Duty. But in the other case they charged Estate Duty without rendering any service whatever.

Sir W. HARCOURT said, the distinction raised by the right hon. Gentleman was with regard to machinery alone, and if his argument was good it could be used for the exemption of all settled property, for they had only to put property into settlement and it would not go through an executor or through the Probate Court. But this was a mere conveyancing point, and had nothing to do with the principles of taxation. It was as just to tax for probate as for legacy upon the same property, and he could not conceive why hon. Gentlemen opposite were so desirous of depriving the Exchequer of revenue not merely from colonial property, but from all foreign property.

Mr. GOSCHEN said, he desired to put a question to the Chancellor of the Exchequer from a fiscal point of view apart from the legal point of view. He might frankly say that he approached this question with a perfectly open mind, as he had considerable leanings towards extracting as much revenue as could possibly be abstracted. But he wished to know what would be the fiscal results of the measure? At an earlier stage of the discussion he requested the right hon. Gentleman to obtain information with regard to the taxation of English property abroad by foreign Powers and similar information with regard to the colonies. He wished to know whether the proposal of the Bill was contrary to the practice of the colonies and of foreign Governments with regard to English investments which they would be able to tax, and therefore might be followed by retaliation? His recollection was that the colonies had it in their power to impose duties upon English property, and if the Governments of this country and the colonies were to increase their Death Duties in a competitive manner it might ultimately result in Englishmen being unable to hold property in the colonies and colonists being unable to hold property in England. It appeared to him that they were not going to tax foreigners, but were going to include in their sphere of taxation British property which was situated abroad. Therefore, the whole argument of the Chancellor of the Exchequer as to the contribution of the colonies towards the Fleet fell to the ground. The right hon. Gentleman said it would be illogical to tax £100,000 of colonial bonds subscribed in London and not to tax the bonds subscribed in the colonies. I admit that it would be illogical, but has the right hon. Gentleman estimated the amount of increase in the Revenue that would be lost if the Amendment were accepted? If it were not a large amount, for my part I should be inclined to adopt its principle. I think it would be a rather risky experiment to proceed as the right hon. Gentleman proposes in view of the action which would, in all probability, be taken by the colonies. I venture to put this consideration before the Government more in an interrogatory spirit than as a controversial point.

Sir W. HARCOURT was understood to say that he was unable to give the right hon. Gentleman the figures he asked for at the present moment, but they would receive Estate Duty on foreign property which paid Legacy and Succession Duty. They would receive a very considerable sum, which would quite justify its collection. The colonists put taxes upon our commodities, and, therefore, they could not complain that we taxed our own property that happened to be situated in their country.

Sir J. LUBBOCK said, that the Chancellor of the Exchequer observed that the colonies could put Customs Duties on the products of the United Kingdom, but there was no analogy between that matter and the case they were considering, because he had always understood that Customs Duties were paid by the consumers. The argument of the Chancellor, therefore, was practically an abandonment of free trade. The Solicitor General argued that the securities it was now proposed to tax were already liable to Probate Duty. But there was a material difference, because at present Stocks and shares standing in two names could be transferred by the survivor as soon as the death of the deceased was proved. If we attempted to tax property abroad or in the colonies it would be a dangerous policy, because we were open to retaliation, and, as we held much more property abroad than foreigners or colonists held here, we should suffer severely. If Clause 8 were maintained and this Amendment were rejected, insurance offices and banks would be precluded from dealing with any of their investments standing in the names of trustees for a long period, should any trustee who died be a holder of colonial securities. This would be a very serious matter and might lead to deplorable results.

Sir W. HARCOURT said, that no one knew better than the right hon. Gentleman who had just sat down that the points which he was raising had been the subject of an interview between the Government and the London bankers yesterday—for the right hon. Gentleman was present—and that he (Sir W. Harcourt) had undertaken to amend Clause 8 to meet the views of the bankers.

*Sir J. LUBBOCK said, he was not aware that specific assurances had been given. He thanked the right hon. Gentleman for the intimation that he had made and would not refer to the matter again. He sincerely hoped that the right hon. Gentleman would take into consideration the remarks of the right hon. Gentleman the Member for St. George's Division.

Mr. A. J. BALFOUR said, it appeared to him that they were in an atmosphere of "private arrangement." They had before dinner discussed the Rules of the House under the shadow of an obscure arrangement come to between the Government and various sections of the House, and now it appeared for the first time in Debate—not directly in a speech, but in a sort of informal interruption across the Table on the part of the Chancellor of the Exchequer—that an arrangement had been entered into between the Government and the banking interests of London by which the machinery of a clause was to be altered. [Sir W. Harcourt : No, no.] It was evident that Amendments were to be introduced into the Bill which had been the subject of agreement between the Government and the City bankers, and which might seriously affect the judgment of the House on the question. He thought the Committee had reason to complain of the action of the Government. His (Mr. Balfour's) learned Friend near him and other gentlemen on that (the Opposition) side of the House had made the point that under the clause as it stood there would be delay in realising or in dealing with money left in the colonies, which would enormously embarrass English business. That argument had never been touched on by the learned Solicitor General or by the Chancellor of the Exchequer who had spoken three times on the Amendment. It only came out incidentally in an interruption in a speech of the right hon. Member for the University of London, and the Committee heard for the first time that the Government proposed to deal with the difficulty at a later stage, though the nature of the Amendments were unknown.

*Sir W. HARCOURT (interrupting) said, the facts were these : He had received communications from business men as to the difficulties that would arise on Clause 8 in the administration of the Bill. He took a course which anybody in his position would have taken—that is to say, he requested the Governor of the Bank of England to call the bankers together in order to consider what difficulties there were. The bankers had been called together, and he was certainly somewhat surprised to hear the objection insisted upon a few minutes ago by the right hon. Member for the University of London, because the right hon. Gentleman was present at the meeting yesterday. The reason Amendments had not been put down was because he had only yesterday ascertained the views of the business men who objected to the proposals. He had also at the suggestion of the right hon. Gentleman the Member for Bodmin taken means to see the representatives of the Insurance Companies, and now that he had taken the obvious course of removing any practical difficulties in the working of the measure he was reproached. The only reason why he had said nothing publicly about these negotiations was because the interview was too recent to admit of Amendments being put on the Paper. He was justified in expressing surprise at the remarks of the right hon. Gentleman the Member for the University of London.

*Sir J. LUBBOCK said, that no doubt he, with other bankers, had had the advantage of conferring with the Chairman of the Board of Inland Revenue and the draftsman of the Bill, and he understood that some Amendments would be considered ; but he did not understand that the right hon. Gentleman had committed the Government to abandon the clause. He was very glad to hear what the right hon. Gentleman had said, and no doubt business men generally would be equally relieved to hear the declaration.

Mr. A. J. BALFOUR said, he did not know if it was in the recollection of the Committee that he was in the middle of a speech when interrupted by the right hon. Gentleman the Chancellor of the Exchequer. What he was venturing to lay before the House when interrupted was that if it were true—as no doubt it was true—that the right hon. Gentleman had consulted the bankers and business men of London it would have been only proper had he informed the Committee when discussing the clause and complaining of this particular difficulty that he had in contemplation some alterations of the Bill which would mitigate their objections. What final judgment the Committee ought to come to on the question he would not say, but it was evident that, before the Committee could come to a final decision upon it, they ought to have more information with regard to the practice and intentions of the colonies than they possessed at present. He hoped the right hon. Gentleman would obtain that information for them. It was also clear that they must know what the changes were in Clause 8 which the Government intended to introduce, and not until they had that information could the Committee decide how to deal with this question. So far as he was able to judge, the particular plan adopted by the Government for dealing with the property of persons domiciled in England was not a plan well calculated to meet the needs of the Exchequer, and was certainly a plan which would inflict great hardship on the individual. No doubt that kind of property should not escape taxation. It was not a sound policy to differentiate taxation so as to encourage investments abroad, but the plan of the Government was not one of which—as at present advised—he could approve. He should not at present, however, think of voting against it until they had more information. He would ask what alteration the Government proposed to introduce into the Bill?

Mr. COURTNEY was understood to say that he did not feel that he had got quite to the bottom of this matter. He agreed that the arguments of the Solicitor General were substantially correct; but he asked why the Government were not going to include real property in the colonies in the Estate Duty? It was true that the law of real property must be the law of the locality, and if they were going to enforce any process which would lead to a process affecting the land it must be done according to the law of the country in which the property was situated. But that was a technical matter which did not at all affect the right to tax the estate of the deceased person because he had chosen to invest a portion of his estate in real property abroad. It prevented their trying to enforce a remedy against the property abroad, but it did not affect the title to levy the tax and get it if they could in respect of other property. Their argument, if it was a good one—and he thought it was a good one—extended as much to taxation of real property abroad as to personal property. There were persons in the House who had invested in large estates in the Colonies. Were those estates to be exempt? The defence of such exemption was as technical as that set up by the Member for Birmingham for the exemption from Estate Duty of a person domiciled abroad. They were debarred from enforcing against the thing itself except by foreign law, but they were not debarred from levying the tax and getting it out of the estate in any way that might be open to them. That was one consequence of the position taken up by his hon. and gallant Friend. But that was not all. There was another point. The proposal opened up the prospect of double taxation, and that ought to be avoided as between this country and the colonies. Just as the Government claimed to tax personal property of a colonist domiciled here, they ought to concede to the Colonial Government the power to tax the property situate in this country of the colonist domiciled in the Colonies. By recognising domicile as the true ground of taxation the mischief of double taxation would be avoided. These considerations were coherent with the main principles laid down by the Government, which he thought substantial and right. The true principle of taxation should be that they should tax the property of a British subject wherever it was situated.

MR. GIBSON BOWLES (*loud and continued cries of* "Divide!" *and counter cries of* "Progress!"): I move to report Progress.

SIR W. HARCOURT said, that he thought it was desirable that the discussion should be brought to a close.

MR. GIBSON BOWLES said, he only wished to ask when the right hon. Gentleman would put on the Paper the Amendments which he suggested for Clause 8?

SIR W. HARCOURT: I hope to do so to-morrow.

Question put, and negatived.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Sir M. Hicks-Beach.*)

SIR W. HARCOURT: It is no use going on in this way. I am extremely sorry that we should have spent the whole evening on two Amendments on which hon. Gentlemen opposite did not think it worth while to divide. We are apparently to look forward to a great deal of discussion, and what I cannot help calling very unnecessary talk, for which there was never really any ground. It is not in this House, however, that we can judge finally of the manner in which this Bill has been dealt with.

MR. A. J. BALFOUR: I cannot understand why the right hon. Gentleman, if he meant to concede our request, should have said it in so unnecessarily ungracious a fashion. His complaint is that we have not divided.

SIR W. HARCOURT: My complaint is that you have put forward Amendments for the purpose of not dividing.

MR. A. J. BALFOUR: That was not what was said, and if it had been said it would not have been true. What were these two Amendments? One dealt with the great question of the relations between realty and personalty, which lies at the very root of this Bill, and it was disposed of in two and a half hours. The other Amendment, the right hon. Gentleman admitted, was most important, and he occupied himself about half the time that was devoted to its discussion, and, in my opinion, it need hardly have been discussed at all if he had only made at the beginning of his speech the offer which he made at the end. Two Amendments of this magnitude having been disposed of to-night, and the right hon. Gentleman having been fortunate enough to convince us that it was not necessary to divide upon them, he might, I think, have assented with a better grace to the Motion to report Progress. A more unjustifiable attack than that made by the right hon. Gentleman I never heard in my life. I hope he will not try to conduct the futures Debates on this Bill in the spirit which unfortunately animated the last words which he addressed to us.

Question put, and agreed to.

Committee report Progress.

Motion made, and Question proposed, "That the Committee be resumed To-morrow."

SIR M. HICKS-BEACH: The discussion on Uganda is to have the first place to-morrow, and I would therefore ask whether the discussion of the Finance Bill will be resumed afterwards.

SIR W. HARCOURT: Yes, Sir. The consideration of the Bill will be resumed whenever the opportunity presents itself, looking at the way it is being obstructed. [*Cries of* "Oh!"] Well, I withdraw the expression.

Motion agreed to.

PUBLIC WORKS LOANS BILL.—(No. 235.)

COMMITTEE.

Bill considered in Committee.

(In the Committee.)

MR. BARTLEY said, he moved te report Progress in order to mark the disapproval of the Opposition of the recent observations of the Chancellor of the Exchequer when the Finance Bill was deferred to this day. [*Cries of* "Oh!" *and* "Obstruction."]

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. Bartley.*)

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham) said, he would appeal to the hon. Member to withdraw the Motion. It was important that this Bill should pass in the interest of Local Authorities.

MR. BARTLEY said, that the right hon. Gentleman was always so conciliatory, and always set such a good example to the Leader of the House, that he could not refuse to accede to his request.

Motion, by leave, withdrawn.

Clause 4.

MR. T. M. HEALY (Louth, N.) said, he must protest against the clause. It would enact that an annuity payable in respect of any advance made to enable a tenant to purchase a holding under the Landlord and Tenant (Ireland) Act, 1870, should have priority as a charge over any rent-charge on the same holding created under the Land Act of 1881. He objected to the clause, for the reason that it would introduce a retrospective change. He should not oppose the Clause, but would have the Irish Board of Works understand that the Nationalist Members kept a careful eye on these Public Works Loans Bills. It must not be supposed that because the Bills had innocent titles the Irish Members would not carefully scrutinise them.

MR. T. W. RUSSELL (Tyrone, S.) said, he was unwilling to give the Board of Works greater powers than they had. He thought the clause required consideration, and moved to report Progress.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. T. W. Russell.*)

SIR J. T. HIBBERT said, that before the Report stage he would consider whether any Amendment of the clause was advisable.

Motion, by leave, withdrawn.

Bill reported; as amended, to be considered on Monday next.

WEMYSS, &c., WATER PROVISIONAL ORDER BILL.—(No. 158.)

Read the third time, and passed.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Industrial and Provident Societies Act (1893) Amendment Bill, with Amendments.

PUBLIC WORKS LOANS BILL.—(No. 235.)

Considered in Committee, and reported; as amended, to be considered upon Monday next.

WILD BIRDS' PROTECTION ACT (1880) AMENDMENT BILL.—(No. 134.)

Considered in Committee, and reported, without Amendment; to be read the third time To-morrow.

KITCHEN AND REFRESHMENT ROOMS (HOUSE OF COMMONS) COMMITTEE.

Leave to make a Special Report.

Special Report brought up, and read.

Report to lie upon the Table, and to be printed. [No. 136.]

EDUCATION DEPARTMENT (GENERAL REPORTS.)

Copy presented—of General Report on the Schools in the Metropolitan Division, comprising the District of the School Board for London, the County of Middlesex, and part of Essex for the year 1893 [by Command]; to lie upon the Table.

TRADE REPORTS (ANNUAL SERIES).

Copies presented—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1380 to 1382 (Italy, United States, and Zanzibar) [by Command]; to lie upon the Table.

TREATY SERIES (No. 17, 1894).

Copy presented—of Protocol between Great Britain and Italy respecting the Demarcation of their respective Spheres of Influence in Eastern Africa. Signed at Rome, 5th May, 1894 [by Command]; to lie upon the Table.

House adjourned at a quarter before One o'clock.

HOUSE OF LORDS,

Friday, 1st June 1894.

COMMISSION.

The following Bills received the Royal Assent:

1. Consolidated Fund (No. 2).
2. Law Library Four Courts, Ireland.
3. County Councils Association (Scotland) Expenses.
4. Quarter Sessions.
5. North Berwick Provisional Order.
6. Local Government (Ireland) Provisional Order (No. 2).
7. Local Government (Ireland) Provisional Order (No. 3).

UGANDA.

MOTION FOR PAPERS.

*Lord STANMORE moved for Papers with respect to the Protectorate of Uganda. Disclaiming any desire or intention to ask for the production of Papers the contents of which it might, in the opinion of Her Majesty's Government, be injudicious or inconvenient to disclose, he stated that his sole object in giving the notice in that form was to enable any noble Lords wishing to address the House on the subject to do so more fully, and in a more regular manner than they would have been able to do had he adhered to the form of question of which he had originally given notice. When he gave this notice he was under the impression—an impression fully justified by the statements of the Chancellor of the Exchequer in the House of Commons on the re-assembling of that House after the Whitsuntide Recess—that a Debate on this subject would take place also in their Lordships' House on the same date. The Debate had been postponed in the other House of Parliament simply on account of the exigencies of business there, their whole time being required for the consideration of measures of a more urgent nature, and in the opinion of Her Majesty's Government of more pressing importance, than the affairs of Central Africa. Even if the Debate in the other House were not to take place, he might perhaps be doing a service to Her Majesty's Government, and earning unawares the gratitude of the noble Earl the Lord President of the Council by giving him an opportunity in this House of declaring to the country what its intentions were with regard to the declaration previously made to their Lordships. On the 12th of April the noble Earl stated in that House that it was the intention of Her Majesty's Government to establish a regular administration in Uganda, and declare it under a British Protectorate. That announcement was received with satisfaction by noble Lords, and had met throughout the country an approval so general that, in spite of some dissentient voices, it might fairly be said to have obtained a national ratification. But, satisfactory as the declaration was, so far as it went, it must be confessed that the noble Earl's utterances were very concise, and were studiously guarded and general in their expression. It was no reflection upon him to say that for he had himself so described them. No impatience was expressed, nor, he believed, was any felt at that time at the reticence of Her Majesty's Government, because it was understood that, having agreed upon that general policy which was announced, it might well be that they might require time to consider the details of the manner in which that general declaration was to be carried out. But more than seven weeks had elapsed since that date, and he thought the House had a right to ask, and not only a right to ask but a right to obtain, some further information with regard to the decisions which must undoubtedly have been taken by Her Majesty's Government on the subject, and the instructions which must have been as undoubtedly conveyed to our agents in Africa with regard to it. A Protectorate might be of more than one character; it might involve very grave responsibilities, amounting almost to actual possession and direction; or it might be so slight and colourable as to be little more than a name. Some of our latest Protectorates had been of that character. We had not very long ago established a Protectorate over the Solomon Islands, and in the name of that Protectorate, and exercising a protective power, we had called upon the inhabitants of those Islands to help the Government in the

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

prosecution of certain objects it had in view. That help was freely given, and those people had in consequence put themselves in a position of great danger of being massacred by their neighbours. But when they asked for protection they were told that those who had undertaken to protect them could not do so. Now, that kind of Protectorate was not of much value. He did not suppose for a moment that Her Majesty's Government intended that only a Protectorate of that description should be extended to Uganda; but it would be quite compatible with the declaration of the noble Earl. How British authority and influence was to be exercised in Uganda was still an entirely doubtful matter. Our rights over Uganda might even be exercised by delegating their performance to someone else by leasing out the execution of them, as we had done with regard to another portion of the territory subject to our influence in Africa under a Convention. Not that he was prepared to blame that Convention. On the contrary, it seemed to set at rest many points of importance, although undoubtedly it raised other questions which would require further discussion in the future. With regard to the subject of the Motion, it would be remembered that in the Report of Sir Gerald Portal several methods were discussed by which effect might be given to the British influence in Uganda. One suggestion was that the British Government might take over the actual government of the country. That he took to be disposed of by the noble Earl's declaration. Another was that our influence should be exercised through the Sultan of Zanzibar, whether directly or as representing the British Government. It would be difficult for anyone to press the adoption of that mode of solving the question after the destructive criticism poured upon it by Sir Gerald Portal. There remained, then, the question either of the Protectorate as suggested by Sir Gerald Portal—the existence of a native Government acting under the direction and guidance of a British Commissioner, or some other mode which might be devised by Her Majesty's Government, and which might appear to them superior to all others suggested. It could not be considered premature or a display of impertinent curiosity for their Lordships to ask to be informed in some further detail in what mode that influence was to be exercised. The practical question was whether this Protectorate was to be a shadowy one, sufficient to keep out any other Foreign Powers which might appear on the scene, or was it to be a practical one which would discharge the responsibilities of protection which we had incurred, and further the interests of the British Empire generally? There could be no doubt of the answer which their Lordships would return to that question; he wished he could feel equally certain as to the answer which would be returned to it. In saying that, he desired to cast no reproach on the present Government. The best part of his life had been spent in colonial administration, and he knew only too well how great was the pressure upon the Government of the day—no matter what political Party might be in power—to abstain from decisive acts in matters abroad. That was a very natural indisposition, but it was sometimes a very unfortunate one. It was forgotten that to take no action at all, or to defer action unduly, was often the most important action which could at the time possibly be taken, and that the saving of a few thousand pounds expense at the time often led to a very much larger expenditure, to be made perhaps in vain, at a later period. The satisfaction with which the public had received the announcement made by the Lord President of the Council would, he thought, have been enhanced had he been able to state that the distinguished officer who must certainly be credited with having first formally established a regular Government in Uganda was to take some part in its further development and extension. He had not the honour of any personal acquaintance with Captain Lugard, even of the very slightest description, but it was impossible to read what Captain Lugard had written, and to know what he had done, without perceiving that he possessed that quality which was the first, the best—and he should not very greatly exaggerate if he even said the only—essential to the successful government of native races, the power to make them act in their own way under their own leaders and of their own free will in the direction in which he wished them to go. A man possessing that power, even if in other

Lord Stanmore

respects a man of but ordinary average ability, might do almost what he pleased with such a people ; he could mould the course of events like wax, while a man far abler in other respects and of more varied talents but without that necessary power would be as unable to deal with natives as he would be to shape with his bare fingers a block of granite. Possibly there might be reasons against the further employment of Captain Lugard. All he would say was that they ought to be very strong ones indeed, for in a great national enterprise the Government could not afford to throw away or disregard the services of instruments whose fitness had been already proved. Certainly he could scarcely class as sufficiently strong objections either the displeasure of a small knot of Members of the other House of Parliament or the dissatisfaction of either British or foreign ecclesiastics, and still less that incurable though very natural love of docile mediocrity which so often formed the characteristic of bureaucratic departmental administration.

Moved—

"That Papers be laid before this House with respect to the Protectorate of Uganda."—(*The Lord Stanmore.*)

LORD HERRIES desired to put a further question on this matter. Though he agreed with much that had fallen from his noble Friend, he could hardly agree with him in the appreciative comments in the last sentences of his speech on the conduct of Captain Lugard, who he recognised had been placed in a very difficult position. But there had been a great difference of opinion throughout Europe as to the conduct of Captain Lugard in the unfortunate affairs which took place in Uganda in the beginning of 1892. He asked a question in June, 1892, of the noble Marquess opposite, who was then Minister for Foreign Affairs, whether he would, without expressing any opinion as to the rights or wrongs of the difficulties which had arisen in Uganda, be prepared to send out to Uganda some person who was qualified to make a report as to what had happened, and who would be able to give the public in this country some satisfactory account of what had really happened in January and February of 1892 in Uganda. A week or two after that discussion a telegram was sent to Sir Gerald Portal stating that Captain Macdonald was to be sent to Uganda for the purpose of making an independent inquiry as to the circumstances which had occurred in the Spring of that year. Nearly two years had elapsed since that question was put, and since the authority was given to make inquiry, but they were still in the dark as to the result of the inquiry. Would the noble Earl be prepared to give their Lordships Captain Macdonald's account of what took place in Uganda in the Spring of 1892 ? He desired to call their Lordships' attention to three subjects especially, which had never been fully explained. Captain Lugard's account of what took place in January, 1892, stated that the immediate cause of the troubles that arose then was what he described as the cold-blooded murder of a Protestant by a Roman Catholic in the streets of Mengo. This incident had been described by the opposite party as an act of self-defence. The Catholic chief, it was said, was in his house, that the opponent made his way into the "compound" which surrounded the house, and was in the act of attacking when the defender, in his own self-defence, shot the intruder. The question was brought before the King, and he acquitted the chief, who was acting in self-defence. He did not wish to say which was the true story, but it was evident that the two stories were contradictory, and he thought that the Report of Captain Macdonald might possibly contain some information which would clear up this difference of opinion. Immediately after this incident Captain Lugard distributed 450 rifles to those natives who were friendly. In his opinion that act was very much to be reprobated, because he did not think that Captain Lugard was in any personal danger. To give 450 rifles to men in a most excited state at the time was most likely to produce the very trouble which it was his duty to prevent. Captain Lugard stated in a Report that only one man of his own force was killed during the year and a-half he was in Uganda. He could hardly, therefore, have been in any very imminent danger. The third point which required clearing up was as to what efforts had been made to secure religious liberty in Uganda. An Agreement was stated to have been made between the two parties that if an individual changed his religion he was at once to forfeit his land and property. Their Lordships would concur with him that such an Agreement smacked rather of the 16th than of the 19th century. That Agreement had never been produced; but if it existed, and had been really acted upon, some evidence of it should be given. He asked the noble Earl the Secretary of State for Foreign Affairs if information could be given on those subjects, and particularly whether if this country were to come within our Protectorate those who became subject to it would enjoy the greatest of all rights possessed by every British subject—liberty of conscience.

*THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): My Lords, I am much obliged to my noble Friend who introduced this discussion for the opportunity it gives me of making some statement to the House with regard to the very important question connected with Uganda. I am sorry that it has been necessary for the discussion to be delayed until the present occasion; but I do not think that the matter will suffer from the postponement. Her Majesty's Government are quite ready, as they always have been, to give any information in their power that Parliament has a right to require. The noble Lord commenced by asking a very pertinent question indeed—namely, what was the nature of this Protectorate which we propose to establish in Uganda? I think it would be most conveniently answered if, in the first place, I explain what we propose the limits of that Protectorate should be. Uganda is a country which formerly exercised much more authority over various States which were more or less tributary to its King. Our intention is that our Protectorate now to be proclaimed shall extend only to the territory known as Uganda proper. That territory can be accurately defined—of course, as far as a country of that nature can possibly be accurately defined, by stating that it is a country bounded by the territories known as Usoga, Unyoro, Toru, and a small territory called Koki. That is the definition of the territory over which we propose to establish our Protectorate. Then, as regards the territories I have mentioned which are the territories immediately adjoining Uganda, with which it is of course necessary that we should have relations, we intend that those relations should be confined as far as possible to Agreements with the different chiefs for the maintenance of peace with Uganda, for that very important object the suppression of the Slave Trade, and also for the encouragement and protection of British trade and commerce. Captain Lugard concluded certain Treaties with regard to the territories I have mentioned, and also with certain minor chiefs in the neighbourhood of the Albert Nyanza. Those Treaties have never been approved in the ordinary manner as in the case of Treaties concluded by the Company in order to enable the Company to exercise the powers those Treaties might confer. They have not been dealt with on account of the Company having retired from Uganda. It will be necessary, therefore, to reconsider these Treaties and to put them into such a shape as will be conformable with the general policy which her Majesty's Government intend to pursue in those regions. With regard to the protectorate, speaking generally, because precise details can scarcely be formulated, it is our intention to establish such a Protectorate as is described by Sir Gerald Portal on page 36 of the Report presented to Parliament. From that it will be seen that the Protectorate will be exercised by a Commissioner appointed by the Government, but that it will not be the duty of that Commissioner to interfere at all with the details of government. The actual administration will be left in the hands of the native chiefs, the Commissioner having all the powers to perserve peace and tranquility in the country, and it will be his duty to see that equal justice is meted out to all. In his powers will be included in the fullest manner the enforcement of the principle that there should be perfect impartiality maintained between all religions in the torritory. That is shortly the nature of the Protectorate we propose to establish. This brings us at once to a very important question. When we have established the Protectorate, what is to be the fate of East Africa Company? That is a question by no means without difficulty. Our view is that, inasmuch as the Company has retired from and abandoned the territory of Uganda and the other far-reaching territories which it had previously occupied, the Company is not now advancing the interests of the country, which it was the intention of the Charter that it should advance. For these reasons we think that a very serious question has arisen as to the exercise of the power reserved in the Charter to Her Majesty to revoke that Charter, but, in the first instance, we desire, if possible, that some arrangement should be made by which what is known as the concession—that is a different matter from the Charter—granted by the Sultan of Zanzibar of a strip of territory 20 miles wide, reaching for a long distance on the coast, should be reacquired by the Sultan of Zanzibar. We are in communication with the Sultan on the subject, and until the negotiations are further advanced and some more definite results have been attained with regard to them, we do not propose to raise the question of the revocation of the Charter, as we desire that both the concession and the Charter should be dealt with together, because as those who are acquainted with the affairs of Uganda and that part of Africa are aware, the interests under the concession and those arising under the Charter are intimately connected. There is also the wide question of the territories which separate Uganda from that part of the coast to which the concession relates. I need scarcely say that it is absolutely necessary that the Government should continue to exercise control over these territories in order to ensure free and easy access to Uganda and the Protectorate. A suggestion has been made—I think by Sir Gerald Portal—that a Sub-Commissioner should be appointed under our Zanzibar Commissioner, not as regards Uganda but as regards this portion of the territory. I think that arrangement may probably be found to be convenient, but it will be necessary to have a much more careful examination of the matter on the spot than has hitherto taken place. At present I am unable to say whether it would be expedient to adopt that arrangement or whether it would be possible to establish some sort of Protectorate for that purpose. But I do not anticipate there will be any difficulty on that part of the matter. It is, of course, obvious that we must exercise some control over these territories. It is simply a question in what way the control can be most conveniently exercised. At present the Company occupy two stations and have a variety of Treaties with the different chiefs in the territories in question. That naturally brings me to some reference to a very important matter—namely, the connection of Uganda with the coast by means of a railway, referred to by the noble Marquess opposite on a former occasion in this House. Sir Gerald Portal stated the advantages which a railway would confer upon Uganda, but suggested that it might be desirable it should not be constructed further than the Kikuyu district. The position we take is that the whole matter is not sufficiently advanced, the establishment of the Protectorate not having actually taken place for Her Majesty's Government to make any proposal for the expenditure of public money upon that undertaking. Those are the principal points which arise immediately in connection with the Protectorate; but I think I should not be acting fairly by the House if I did not refer also to the war that has been going on, as your Lordships know from notices appearing in the newspapers, in the adjoining territory of Unyoro. Unyoro, I may say, is a powerful native State immediately to the North and North West of Uganda, and its Chief, Kabarega, has never been friendly to us, or indeed to Europeans at all. From intelligence we have received it appears that Colonel Colville, the present Acting Commissioner in Uganda, found the actions of that Chief so aggressive that decisive steps should be taken against him. A serious war resulted, in which Colonel Colville and the troops under his command obtained conspicuous successes. We did not know until very recently what had taken place, but no instructions have been given authorising the establishment of a Protectorate over Unyoro. It will be necessary to have the whole matter fully before us in detail before we can form any final judgment as to the course to be taken with regard to it. There is one other matter connected with the proceeding which Colonel Colville has been engaged in—I will not call it an expedition, but rather a visit which has been paid to Wadelai at the North of Lake Albert, where it appears that some Treaty has been made, and some arrangements entered into with the Chief of that place. If anything further has been done, it would be in excess of the instructions issued—I mean the establishment of a British post or a British Protectorate in that region. It will, of course, be apparent to the House that inasmuch as we have concluded an Agreement with the King of the Belgians, which has been laid upon the Table, allowing to him that sphere of influence, we have not it in contemplation to establish ourselves at Wadelai. Although the arrangement concluded with the King of the Belgians is not immediately connected with the matter before us, I think I ought to say a word upon that very important subject. A Despatch which I addressed to Mr. Harding, the new Commissioner who has just gone out to Zanzibar, has been laid on the Table of the House giving shortly an account of the circumstances which led to this matter. I do not think I can add anything to what is stated in that Despatch, but it will be obvious to the House that this is no new idea which entered into our heads, but was the result of communications which have been going on for some time, and it appeared to us that after the advances which have been made by the Belgians into that district, and, in the existing circumstances, now that we are about to establish a Protectorate in Uganda, it was urgently necessary that we should come to some distinct arrangement with the King of the Belgians, and, if I may use the expression, put upon a regular footing an occupation which had not hitherto been recognised by us. We do not think that in making that agreement we have in any way violated the rights of any other Power; and as far as we ourselves are concerned, whilst it secures to us a friendly neighbour it certainly does not tend to increase in any way the activity of our own movements in that part of Africa. It rather tends for the time to restrict our responsibilities and enables us to devote ourselves to the immediate duty before us—namely, the consolidation of our Protectorate of Uganda and the administration of the vast region which is implied in that term. My Lords, I have touched upon some of these matters very briefly, but I hope sufficiently to have given the House a general view of the situation. If there be any other points on which information is desired, I have not the least wish to avoid giving the House all the information I can; but I am not sure I need add anything except to refer to a point raised by the noble Lord who spoke second—namely, the unfortunate question which arose as to the manner in which the Roman Catholics in Uganda had been treated in some occurrences which happened when Captain Lugard was there some little time ago. The noble Lord asked me if I could present to Parliament a Report of Captain Macdonald. I regret to say I can give only one answer—namely, that the Report was of a confidential nature, and I do not think it would be to the interest of the Public Service that it should be presented to Parliament. As regards the questions which have arisen in connection with the Roman Catholics, we have been, and still are, in communication with the French Government, and, that being the case, I think it better to say nothing further on the subject except that, as regards Catholic priests and missionaries in Uganda, and those connected with them, it is our intention and determination that they shall be treated with fairness and justice in every respect. I may add this one remark—that the intelligence we have received from Colonel Colville shows that, as far as he is concerned, his relations with Monseigneur Hirsch, who is at the head of the Catholic missionaries, are of a cordial and friendly character. That is all I think it necessary to say to the House. I hope I shall be excused for not entering into more precise details; but the House will understand that a matter of this kind, in which it is not possible in less than three months to have communication with our agents in Central Africa, is one of extreme difficulty and one in which every step requires to be most fully and carefully considered; and, although you may lay down general principles as to your course of action, it is both unwise and premature to pledge yourselves to particular and intricate details which ought to be settled only after full communication with the Commissioner on the spot enjoying, under the altered circumstances of the Protectorate, the entire confidence of Her Majesty's Government. In saying this, I do not mean to reflect in the least on Colonel Colville, but we should be careful not to take any steps we might afterwards have to retrace, for however wise may be our measures, we cannot be expected at once to establish a thoroughly stable and satisfactory administration in a region so distant and where there are so many conflicting elements and many difficulties arising out of past occurrences and out of rival factions in the country, whose animosities, difficult to appease, make the administration of the country singularly arduous and difficult under any circumstances. I have no Papers at present to lay before the House; but, indeed, there is very little that has not been already produced; and when we have anything further, especially in regard to the Belgian Agreement, I shall be perfectly ready to communicate it to the House.

*THE DUKE OF NORFOLK expressed astonishment at the statement of the noble Earl that the Report of Captain Macdonald was of a confidential character. On a former occasion when he asked a question in the House with regard to the religious troubles in Uganda, the noble Earl (who was then Foreign Secretary, Lord Rosebery) said that, inasmuch as a Report from Captain Macdonald was expected, it was inopportune to go into the question, and in the absence of that Report he deprecated discussion. Now their Lordships were told the Report was confidential, and they were not allowed to know what it contained. He had no wish to press for any Papers which, in the view of the Government, ought not to be produced; but he must point out that the Catholic missionaries might justly look to their co-religionists in this country to protect their honour, especially as they had been compromised by questions connected with British administration. Therefore, he trusted the Government would be able to give complete assurance and guarantees that in the future absolute religious freedom would be the rule in Uganda, and not only so, but that in the future Catholic missionaries would not be allowed to suffer in any way from any reflection upon their conduct imputed to them in the past when their friends at home were not allowed to have the official Report showing what their conduct had been. They had every right to insist that in common fairness the events dealt with in the Report should not be allowed to prejudice the position of the Catholic missionaries. Complete religious freedom should be ensured for both Catholics and Protestants in the future. He could not undertake not to press further for Captain Macdonald's Report if its non-production prejudiced the future of the missionaries, but he trusted that if Her Majesty's Government intended to bottle up this Report to which their Lordships had been told they might look for information, some guarantee would be given that in no sense would that withholding of information be made a cloak to hamper the Catholic missionaries in the future. He thought it right to make that protest.

*THE EARL OF MAYO said, there seemed no doubt that Great Britain had annexed Uganda. The difficulty lay in getting there. Their Lordships had just heard that communications took three months. One-fourth of the distance was through a country so unhealthy and deadly that Europeans could not travel through it without great danger, and, difficult as it was to get there, it was just as hard to get away. The only reason for annexing it seemed to be that the Government were afraid of some other country taking it. He was sorry that a more definite statement had not been made with regard to a railway from the coast in respect of which a great deal of money had been already expended in surveying. What was the use of Uganda if you could not get there, or if you had to spend three months in getting there? If a railway were made, there was no doubt that it would be of use, though at present the trade of Uganda with the coast was almost nil—about £1,000 worth of ivory was brought down, and through the Custom House at Mombasa a few articles of rubber and things of no great importance passed. Some day, no doubt, there would be a line right up from the Cape to the Soudan, but he did not suppose that any who were living would see it. If there was a prospect of this piece of railway being made, there might be some use in our retaining Uganda; but without a railway there could be no trade to make it worth retaining, and it would be simply left to swelter in the furnace of Africa with nothing to support it.

THE MARQUESS OF SALISBURY: My Lords, we have heard from the noble Earl an interesting, I cannot say a satisfactory speech, but it would be premature to enter fully into the subjects he has touched upon, because the necessities of his official position have compelled him to observe so much reticence as to details that it is difficult to appreciate exactly what has taken place. I do not complain in the least of that reticence on his part; I can well understand that it may be required; but, nevertheless, the items of information which he had to give us are not of a cheering character. In the first place, I understand that the Company has been condemned, and is only awaiting the *coup de grace.* I cannot deny that the Company is in a financial condition which does not render it an efficient auxiliary of the British Government in the performance of its duties in those regions; but still the Company is deserving of some consideration. Through it large sums of money have been risked and lost, and great energies and much devotion have been expended in carrying British dominion, civilisation, and Christianity into those countries. I think the Company is worthy of all the consideration we can show it, whether in the shape of prolonging its existence or in the shape of some recognition of the services it has rendered. It is not only that we should be animated by gratitude to the Company, but there is also the reflection that if adventures and efforts of this kind are treated with jealousy and harshness we are not likely to find men so ready in future to do what they can to push forward the influence and greatness of this country in distant lands. I rather share the feeling of noble Lords who have spoken with respect to the on production of Captain Macdonald's Report. I do not deny that the Report may be, as the Foreign Secretary said, of a confidential character, but I am sorry that he did not say that it was within his power to give us some indication of the conclusions to which it tends, and relieve the minds of my noble Friends from the feeling that undue reflection had been cast on the conduct of their co-religionists. I should, of course, be very sorry to rake up old fires and renew old conflicts; but if any calumny is resting, or is felt to be resting, on the heads of either of the great Religious Organisations, I fear a bitterness will be left behind, more likely to break out again in future struggles than if some effort were made by the Government to remove any suspicion that has been entertained. But I mention this rather also because, while I entirely agree with my noble Friends that Catholics have a right to look to their friends in this country to defend them, I am not sure that I am so ready to appeal to other champions whom the noble Earl indicated in his speech. He said he had been corresponding with the Government of France with respect to the missionaries. As far as that applies to the missionaries who are French subjects, of course nothing would be more natural or more legitimate.

THE EARL OF KIMBERLEY: Certainly. That is what I intended to convey—simply that.

THE MARQUESS OF SALISBURY: I am very glad to have elicited that explanation, because I often see in public discussions a kind of assumption that France has a right to protect Catholics all over the world. Now, France has undoubtedly the right to protect them in Turkey by Treaty with the Ottoman Government, and I believe, though I am not sure, that some arrangement of the kind has been entered into with China; but, even recognising to the utmost the zeal of France for the Roman Catholic Church, I cannot admit that France has a natural right to protect the Roman Catholics, and I should be sorry if any countenance to that claim were given in any speech or document issued by the British Government. But the noble Earl has entirely relieved my apprehensions on the point, and I see I misunderstood him. Another point on which I listened with great care to the words of the noble Lord refers to the fate of those other countries that are not included in this new Uganda Protectorate. In what would be philosophically called the diplomatic evolution of recent years sundry new ideas of modified and limited possession have come into general use. We talk now not only of "protectorates," but also of "spheres of influence." It is a very odd metaphor. I do not know exactly how you get into the sphere of influence.

THE EARL OF KIMBERLEY: You can easily get out of it.

THE MARQUESS OF SALISBURY: At all events, it expresses an idea which we understand very well. It is a right over countries which does not involve for the present the duty of undertaking the regular government, but which establishes that the *quasi*-independence of those countries must, at all events, be recognised by other civilised Powers. Now to the north and north-west of Uganda there is a large stretch of territory which is under British influence. It was declared to be under British influence in formal and definite terms by the Anglo-German Convention. That Convention was known to all the world, and I think was communicated formally to many Governments, and I must take it—the noble Lord did not drop a word inconsistent with the assumption —that that sphere of influence remains absolutely intact, and that we do not recognise any pretensions from any quarter to interfere with it. I do not mean by these words to cast any reflection or express any blame for the Treaty with the King of the Belgians which has recently been effected. On the contrary, so far as I know, it seems to be a sensible arrangement, and I do not think it differs very largely from one which was under discussion at the time I left Office. The King of the Belgians is a neighbour we may be very glad to have, and whom we can perfectly trust to undertake for us, and in the interest of all the things which we have most at heart, the care of territories which for the time he can reach more readily than we can. That does not affect in any degree the ultimate title which we have to those territories, and must not be looked upon as affecting anybody except ourselves and the Belgians. But I am bound to say that the part of the noble Earl's speech which will attract most notice in this country, and which also very largely affects the condition of these distant territories, is that in which he told us he is not going to do anything in favour of the railway. I regret that announcement exceedingly. I should not ask for a large expenditure. We have all cause to know that the British Government is not very affluent at this moment.

LORD ROSEBERY : Hear, hear !

THE MARQUESS OF SALISBURY : But I should ask for an expenditure of something in the way of a beginning, something showing that a railway was part of our policy, and that we intended to communicate with this new Protectorate of ours by some mode more rapid than a three months' post. That, I think, would have been desirable, both in the interest of those countries themselves and in the interest of our relations with other Powers. The result of leaving this territory at three months' distance without any effort to make the communication more rapid and more secure will be, not that you will pursue your policy with that care and circumspection which the noble Earl spoke of, but an exactly opposite result. The result will be that your government will be conducted entirely by your subordinates out there, and that your voice in the matter will be absolutely none. You will be in the presence of a *fait accompli* by every post that comes from Uganda. It is useless, of course, to censure the officer. You know that in most cases an officer acts on his best judgment in great difficulty and danger; you cannot consult him beforehand, and you will have to assent to whatever he may do. We have had plenty of experience of that—100 or 120 years ago in the government of India, and we had a more modified experience of it only about 15 years ago in our dealings with the King of the Zulus. If we could have had some more rapid communication in those days such as we have now, the Zulu War, with all the discredit that attached to it, with all the terrible embarrassments of which it was the undoubted cause, would never have taken place. I regret, therefore, exceedingly that the policy of more rapid communication has not been kept in view by Her Majesty's Government. And there is yet one other suggestion in reference to it which I hope the Government will well consider. It is not safe in these days to establish your title to large territory three months from home, and then to leave it there without any effort to assert your title in a more practical and more effective fashion. The whole doctrine of paper annexation is in a very fluid and uncertain condition. We do not admit that mere claim without any attempt to assert our position will confer permanent Sovereignty ; in fact, we have denied that very doctrine in the case of Portugal and denied it practically. On the other hand, it would be most absurd to say that, because a Power cannot immediately make good, in a practical measure, the claims it has laid down and establish the emblems and the methods of its government in all regions where its title has been proclaimed, therefore that title is ineffective or loses its validity. But there is something between those two extremes, and I believe that, in order to make your claim over these vast regions a genuine one, and one that the public opinion of Europe will respect, you ought, I do not say to take possession of it at once, I do not say to take it immediately under your effective Government, but you ought to show that you are gradually assimilating it, gradually making good your possession of it, and your claim, your control, and your title to be considered persons who are introducing into it the benefits of civilisation and Christianity. I fear greatly that if this railway be abandoned and allowed to float back into the past as a forgotten scheme, that if you are content to maintain as best you can a sort of very modified hold over this Protectorate of Uganda and no hold at all over the vast regions that surround it—I fear that, as time goes on, we shall find difficulties arising around us, and that the maintenance of our power over this region will not be as easy as it would be now if we made only a slight effort. And, in conclusion, I earnestly urge that, in pressing our right over those countries, we are not actuated by any merely ambitious view of extending the boundaries of the British Empire, or the grandeur of the claims which that Empire can put forward. There is a much more solid reason: to keep our trade, our industries alive we must open new sources of consumption in the more untrodden portions of the earth, and we are the only nation that can occupy those countries without shutting them to all the world besides. If we occupy a distant, large, and uncivilised country and attempt to make it subservient to the purposes of commerce, we injure no others, because all others are as free to use it for commercial purposes as ourselves. But there are other countries which, if they occupy any of these regions, entirely shut it out from British commerce, as though the access to it was physically impossible. In the interests of our industry and our trade, which never more needed such care and such support as the British Government can, according to our principles, accord—in the interests of our trade and industry, I earnestly hope we shall do all we can to maintain, push forward, and strengthen our power in these rich and extensive regions, and that we shall not by any weakness, or feebleness, or undue economy now forfeit the brilliant hopes which a stronger policy might give us in the future.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): My Lords, I am quite sure that as far as the Government are concerned we have no reason to complain of the tone which this discussion has assumed. I think there has been a sense of responsibility on the part of every speaker who has addressed your Lordships which is eminently creditable to them as individuals and is not unsatisfactory to the character of the House as a whole. With the speech of the noble Marquess I find myself largely and substantially in agreement. I think that in his closing sentences he set forth with an eloquence all his own and with that justice of perception which has marked his statesmanship in relation to foreign affairs the true object of our intervention in East Africa. But with regard to points of details upon which he touched I must, perhaps, say something more particularly. I agree on the whole with what he said about the services of the Company. The Company has endeavoured to do a considerable work, and the only part of his speech with which I should be inclined to differ would be that in which the idea was suggested that it was intended to treat the Company with harshness and ingratitude. Of course, in these great enterprises it is not considered necessary for a Government to bear the whole risk which is in the beginning borne by the Company. No one, I think—not even the noble Marquess himself, with his large and liberal views towards the Company—would say that Her Majesty's Government were bound to re-imburse the Company in respect of an expenditure because the object of that expenditure has not happened to succeed. What my noble Friend said with regard to our relations with the Company is perfectly accurate. We think that the Power that should, in the first place, at any rate, deal with the Company is not Her Majesty's Government, but the Government of Zanzibar, which is immediately interested in the most valuable, if I may so call it, of the Company's assets, and it is with the very object of arriving at a friendly arrangement with that Government that we postponed, until these negotiations have arrived at some result or another, the reconsideration of their position and their Charter. I do not think my noble Friend used any words which would justify the assumption that we were anxious roughly and rudely to snatch away the Charter from the Company; but I think no one can read the Charter in its very explicit terms without feeling that the Company has failed to implement the conditions of the Charter, not altogether by its own fault, and that therefore the question of the revocation of the Charter is one that it is perfectly open to Her Majesty's Government to consider. Then we come to the question of Captain Macdonald's Report. I have no reason to complain of what was said on that head by either the noble Duke or the noble Marquess. The noble Duke, I think, carried my answer of last July a little further than I should have carried it; but as I have not the text by me, and as the feeling of delivery is different from the feeling of reception, I will not quarrel with the noble Duke's interpretation. Nor will I quarrel with the thirst for information displayed by the noble Marquess. The facts as narrated in Captain Macdonald's Report are simple, though not such as I can lay before the House at this juncture. We chose Captain Macdonald to conduct this inquiry not because we considered him a judicial Commissioner sent on behalf of Her Majesty's Government to conduct what we might almost consider as an International operation, but because he happened to be an engineer officer on the spot, and we thought that he might furnish to the Government in confidence a *primâ facie* relation of the impression produced on his mind by such inquiry as he could conduct in Uganda. The Report in itself was, I will not say satisfactory, but at any rate by no means conclusive, and the noble Marquess who has had so vast an experience in relation to these matters will be the first to feel that that Report is not a document that should be laid before your Lordships' House as a definite Report on this subject. In relation to the equality of treatment of Catholics and Protestants in Uganda, as to which the noble Duke inquired, I have to say that we are prepared if necessary to give him any pledge, if he asks it, that may be satisfactory in that matter. But it is not by the British Government at the end of the 19th century that such a pledge can be considered necessary. As to the question of our sphere of influence, and of our relations to the various nations within that sphere of influence, not Uganda, the noble Marquess said that it is necessary when a sphere of influence is undertaken it ought not to be abandoned to chance. I should have thought that, the noble Marquess having had two years after the conclusion of the Anglo-German Agreement in which to carry out any occupation that he thought necessary for that sphere of influence, and we having had only 20 months, our 20 months' work will compare favourably with the noble Marquess's two years' work. As regards the sphere which was established by agreement with Germany on July 1, 1890, we consider it in full force, and we intend to maintain it as a substantive arrangement. Subsequently we received the recognition of Italy of our sphere of influence, because up to that time it was only an arrangement between the two Powers, and now we have received the recognition of it by the Congo States, which may fairly be described as one of the great African Powers. Therefore, three out of the four great African Powers—Germany, Italy, and the Congo States—have recognised our status in Uganda as a part of the African system. That is a considerable stride in the direction which the noble Marquess has pointed out as necessary for us to take. But a great deal more has been done. We have concluded, or there has been concluded for us—I admit partly in the time when the noble Marquess was in Office—some 80 Treaties of friendship and protection with the neighbouring tribes and nations that inhabit our sphere of influence. Considering that this sphere has existed for only three and a-half years, I think that result is satisfactory. With respect to the Uganda railway, I think I have approached the question of Uganda and the Imperial questions connected with it in a spirit of quite as much ardour as any of the noble Lords who have taken part in this Debate; but I combine with that ardour discretion. I think the railroad is a matter which cannot be dissociated from the arrangements in contemplation for Uganda; but it is not one which requires us to take any immediate steps in connection with its construction. And I take that view from more points than one. There is the further material consideration which has occurred to the noble Marquess himself, that this country is not at this moment particulary affluent. We are called upon to make a great sacrifice in order to maintain our naval position, which we believe to be more important to the interests of the Empire than Uganda, or even 100 Ugandas. I think, under the circumstances, we were justified in postponing the consideration of the construction of the railway. But I will go a step further. The noble Marquess has said that the Empire of India would have been more closely connected with us than it was if we had had better communication with that country.

THE MARQUESS OF SALISBURY: I am not sure that I went quite so far as to say that.

THE EARL OF ROSEBERY: I should not myself consider it an unmixed advantage, and I do not know that if the noble Marquess filled the office of Viceroy of India at present he would not look back to the times when communication between India and this country were somewhat more tardy than now.

THE MARQUESS OF SALISBURY: I was referring to Zululand.

THE EARL OF ROSEBERY: The noble Marquess said that if there had been a railroad to Zululand——

THE MARQUESS OF SALISBURY: No, a telegraph.

THE EARL OF ROSEBERY: We are jumping from communication to communication. I thought the noble Marquess said that a railroad would have prevented the troubles in Zululand, now he says a telegraph. But if he will allow me to say so, that seems rather in the nature of a platitude. Of course, if we were connected everywhere we should be in a much better position than if we were not.

THE MARQUESS OF SALISBURY: What I did say was that if communications had existed with Zululand there would have been no war.

THE EARL OF ROSEBERY: That is the same remark in a different form, but I think whether railroad or telegraph no sane person would have thought of constructing either. The proposition has apparently two legs. I do not know whether the noble Marquess rests on the leg of the railroad or on the leg of the telegraph for Uganda.

THE MARQUESS OF SALISBURY: The reference was to Zululand.

THE EARL OF ROSEBERY: I am now referring to Uganda. But I am bound to say in considering this great question that in my opinion it is open to question whether it would not have been wiser, for the purpose merely of government, to consider whether it would not have been preferable to construct a line of telegraph than a railway to Uganda when the first expenditure had to be made. And let me remind the House that that by no means exhausts the question. There is the question where the railroad is to go to and its breadth. Some think that a railroad which goes in 100 miles from the coast and which gets over the possible region of the tsetze fly, would be sufficient for all practical purposes; some would take it on, no doubt, to Timbuctoo. I venture to think that all these are matters which Her Majesty's Government would have to carefully consider. In the face of the penury of the Imperial Exchequer, and in the face of this problem, perhaps unmatched in history, of attempting to govern a province in Central Africa without communications, I think we should put out our foot very warily lest we should have to draw it back before disaster befall us. That is all I have to say about the railroad. I do not think that it is a proved fact that it should be constructed at once on the principle of the survey which has taken place. As regards the railway "floating back into the past," that metaphor of the Marquess rather took my breath away. That idea, I confess, is not one which is present to Her Majesty's Government. I have never had experience of a railway floating either into the past or into the future. It is a question for consideration and mature judgment, and I have no doubt that in that way we shall arrive at a more satisfactory solution than we could by hastily planting a railroad under conditions which we have not thoroughly determined. I do not know that I have anything to add to what I have said on these various points. I concur with the words with which the noble Marquess concluded his speech. We, on our side, have no desire either in the maintenance of our sphere of influence, or in the conclusion of agreements with Powers like the Congo State with respect to that sphere of influence, to interfere with the susceptibilities of any State whatever. But we do think it is a necessity—and it is for that reason that we have concluded that agreement—to develop and maintain our hold of our sphere of influence, and within those limits we cannot recognise the right of any State to make any suggestion or intervention on whatever ground it may be taken.

*LORD STANMORE said, he did not mean to press for the adoption of the Motion he had brought forward, but before he withdrew it he wished to say one word. He deeply regretted what had fallen from the noble Lord with regard to the railway. He (Lord Stanmore) was not accustomed to address their Lordships' House, and the diffidence which one felt in addressing so august an assembly rather disturbed one, and the consequence was that in addressing their Lordships, in the first instance, he quite omitted to say what he intended with regard to that railway. But this he must say, that he had heard that decision with great regret, because if they turned to the Report of Sir Gerald Portal——

THE EARL OF ROSEBERY: What decision?

LORD STANMORE: The decision not to take even into consideration at this moment the question of the railway.

THE EARL OF ROSEBERY: At this moment.

LORD STANMORE said, that Sir Gerald Portal in his Report pointed out in very forcible terms what would be the consequence of not making that railway, and if those words were translated out of the decorum of diplomatic language into plain Saxon-English they would be stronger still. They amounted to a declaration that, unless the first portion of the railway was made, all the rest of their labour was in vain. Sir Gerald told them, almost in plain words, that it would be better if they abandoned the country altogether, notwithstanding the meanness and the shame of doing so, rather than not to do that which was necessary to enable them to carry on the machinery of government in Uganda with success, and secure the course of trade through the territory under English influence. Sir Gerald pointed out that, unless that portion of the railway was made—which would make that which was the shortest route also the speediest—the trade route was certain to be diverted from the sphere of English influence to the south of it; that the whole profit of the trade route would go to the German colonists; that most of it would pass into German hands, and that our revenue by which Uganda was to be administered would be consequently so seriously depleted that we should not be able to carry on the work. The noble Lord the President of the Council had said he was in substantial agreement with the noble Marquess opposite. Those were words they had heard before in this House, and he trusted the agreement was more entire on this occasion than on that. It seemed to him that the noble Lord entirely differed from the noble Marquess on those important points to which he believed the attention of the country was really most directed. The two points which the country really looked to was that they should not throw away the great influence which had been given them in the head waters of the Nile, which chiefly depended on those outlying dependencies of Uganda which they were apparently to cast off, and of the trade of the country—which they were apparently preprepared to sacrifice. Where he would venture to differ, with great respect, from his noble Friend the Lord President of the Council, was in this point. He said that there was no necessity for immediately taking into consideration the question of the railway. What he should be prepared fully to admit to the noble Earl was that it might be perfectly right to leave to the future the consideration of the various details as to the construction of the railway, but the principle of whether they were to have railway communication with Uganda or not, as a part of its machinery of government, was a principle which might be at once either taken up or rejected, and in his humble opinion—and, he believed, in the opinion of many of their Lordships—it ought to be decided, whether they at once proceeded with the construction and prosecution of the object or not. He begged to withdraw the Motion.

Motion (by leave of the House) withdrawn.

COMMISSIONERS OF WORKS BILL. (No. 68.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF CHESTERFIELD moved the Second Reading of this Bill, which, he said, was of no public or general interest, and which had passed through all its stages in the other House of Parliament unopposed. Its purposes were twofold: to supplement in some trifling particulars the powers of the Commissioners of Works in respect of the acquisition and sale of property, and, secondly, to define more clearly the powers of the Commissioners with regard to the management of the properties referred to in Clauses 2 and 3 of the Bill. The first clause, which related to the acquisition or sale of property, made three small changes in the powers of the Commissioners. Sub-sections 3 and 4 of Clause 1 established a single method of enrolment in England for deeds entered into by the Commissioners instead of the alternative methods that might be followed. Clause 2 related to property in Canon Row, Westminster, now occupied by the Civil Service Commission, and formerly by the Board of Control. That property was vested in the Crown, and had been for many years in charge of the Commissioners of Works, but up to now had never been legally placed under their management. The object of Clause 2 was to vest that property under the legal management of the Commissioners of Works. Clause 3 was for the purpose of removing any doubts as to whether the Commissioners of Works had power to build on the site of the chapel formerly attached to Millbank Prison. He begged to move the Second Reading of the Bill.

Moved, "That the Bill be now read 2ª."—(*The Earl of Chesterfield.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Tuesday next.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69.)

SECOND READING.

Order of the Day for the Second Reading, read.

*THE EARL OF JERSEY, in moving the Second Reading of this Bill, said, this was a measure to remedy a practical inconvenience felt in the working of the Middlesex County Council. At the present time any applicants for music and dancing licences could only apply at one Sessions in the year—namely, in November, and the object of the Bill was to adopt the fourth part of the Public Health Amendment Act of 1890, enabling applicants to apply, by merely giving 14 days' notice, any time in the year. The words of the fourth part of the Public Health Amendment Act had been closely followed, except that the County Council was inserted in place of the Justices. The measure was brought forward in the interests of many people who wished to have music and dancing licences, and in the other House it met with the support of the Home Department, whilst he believed in this House the noble Lord who represented that Department would offer the Bill no opposition.

Moved, "That the Bill be now read 2ª."—(*The Earl of Jersey.*)

THE MARQUESS OF SALISBURY: Is there any reason why it should not be extended to other counties?

*THE EARL OF JERSEY: There has hitherto been a 20 miles limit placed on Middlesex, and Part IV. of the Public Health Act does apply to all urban districts where the Act has been adopted.

THE EARL OF CHESTERFIELD said, the noble Lord was quite right in saying the Home Office had no objection to the Bill.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (HOUSING OF WORKING CLASSES) BILL.—(No. 16.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS BILL.—(No. 17.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 2) BILL.—(No. 9.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 3) BILL.—(No. 31.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 1) BILL.—(No. 46.)

Read 3ª (according to Order), and passed.

SOLICITORS' EXAMINATION BILL. (No. 53.)

Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

WEMYSS, &C. WATER PROVISIONAL ORDER BILL.

Brought from the Commons; read 1ª; to be printed; and referred to the Examiners. (No. 80.)

MARRIAGE WITH A DECEASED WIFE'S SISTER BILL [H.L.].

A Bill to amend the law as to marriage with a deceased wife's sister—Was presented by the Lord Kenry (*E. Dunraven and Mount-Earl*); to be printed; and to be read 2ª on Thursday the 14th instant. (No. 79.)

House adjourned at ten minutes past Six o'clock, to Monday next, a quarter before Eleven o'clock.

HOUSE OF COMMONS,

Friday, 1st June 1894.

ROYAL ASSENT.

Message to attend the Lords Commissioners;—

The House went;—and being returned;—

Mr. SPEAKER reported the Royal Assent to,—

1. Consolidated Fund (No. 2) Act, 1894.
2. Four Courts Library Act, 1894.
3. County Councils Association (Scotland) Expenses Act, 1894.
4. Quarter Sessions Act, 1894.
5. North Berwick Provisional Order Confirmation Act, 1894.
6. Local Government Board (Ireland) Provisional Order Confirmation (No. 2) Act, 1894.
7. Local Government Board (Ireland) Provisional Order Confirmation (No. 3) Act, 1894.

CHARITY COMMISSION.

Ordered, That a Message be sent to the Lords to request that their Lordships will be pleased to give leave to the Lord Welby to attend to be examined as a witness before the Select Committee on the Charity Commission.—(*Mr. John Ellis.*)

QUESTIONS.

NAVAL SERVICE ABROAD.

MR. GOURLEY (Sunderland): I beg to ask the Secretary to the Admiralty on what stations Her Majesty's ships *Curaçoa*, *Lizard*, and *Rapid* have been employed since leaving this country early in 1891; whether it is true that the crews of these vessels are being detained abroad contrary to the understanding when they embarked, and that reliefs are not likely to be sent until the end of the current year; and whether the Admiralty will take into their consideration a system of bringing ships home at short intervals for exchange of crews and service in home and foreign waters?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): The *Curaçoa*, *Lizard*, and *Rapid* were recommissioned at Sydney on the 5th of November, 1891. The crews were sent out earlier in that year, and reliefs will be sent in the course of the current year. For about six years these ships have been employed on the Australian Station. It is not known at the Admiralty to what special understanding my hon. Friend refers in the second paragraph of his question. While there is no rule binding upon the Admiralty, it is now the regular practice, so far as the exigencies of the Public Service will allow, to relieve ships or change their crews soon after the expiration of three years' service on foreign stations.

ENNISKILLEN POST OFFICE.

Mr. DANE (Fermanagh, N.): I beg to ask the Postmaster General what has been the result of his inquiries into the condition and suitability of the post office premises at Enniskillen?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): In consequence of further representations which have been made to me, I have called for a detailed Report on the condition of the office. I shall consider it as soon as possible.

Mr. JORDAN (Meath, S.): Is it intended to appoint a Commission of Inquiry?

Mr. A. MORLEY: No, Sir. I have called for a Report from the officers of the Department, and when that reaches me I will decide what is to be done.

LOCAL GOVERNMENT INQUIRY AT NAAS.

Mr. ROSS (Londonderry): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that an inquiry held before Mr. Cotton, C.E., Local Government Board Inspector, at Naas, on the 10th of February, 1894, on the application of the Naas Rural Sanitary Authority for a Provisional Order to empower them to take land the property of Sir E. D. Burrowes compulsorily for a sewage farm, the proceedings were adjourned on terms of payment of costs and expenses of adjournment to the owner, and that the proceedings were afterwards abandoned; will he explain on what grounds the Local Government Board refused to direct any of the costs and expenses of the owner to be paid; and will the matter be reconsidered?

The CHIEF SECRETARY for IRELAND (Mr. J. Morley, Newcastle-upon-Tyne): The inquiry referred to was held as stated and adjourned to the 24th of February, it being understood that reasonable costs in appearing at the adjourned inquiry should be given to Sir E. D. Burrowes, the owner of the land. Meanwhile, the Guardians decided to let the scheme drop, and the adjourned inquiry was not held. No costs, so I am informed, would be given had the inquiry terminated on the 10th of February, and costs cannot be claimed for re-appearing at an adjourned inquiry, inasmuch as it never took place. In these circumstances, the Local Government Board declined to sanction the payment of any costs.

Mr. ROSS: Then has this owner of land no remedy?

Mr. J. MORLEY: No, Sir; the Local Government Board inform me costs cannot be allowed. I am not sure whether the Guardians did not give him notice in writing that the scheme had been abandoned.

Mr. ROSS: Will the right hon. Gentleman inquire further into the matter?

Mr. J. MORLEY: I will if the hon. Member desires.

IRISH CROWN SOLICITORS.

Mr. ROSS: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Irish Crown and Sessional Crown Solicitors have lately been prohibited by the Lord Lieutenant from intervening in prosecutions for breaches of the Game Laws; if so, will any addition be made to their salaries to compensate them for the loss they must sustain in consequence of this prohibition?

Mr. J. MORLEY: A circular was recently addressed to Crown and Sessional Crown Solicitors pointing out that, in the opinion of the Irish Government their intervention in prosecutions for breaches of the Game Laws, either at Petty Sessions or Quarter Sessions, was undesirable. This rule does not, as was explained, apply to prosecutions at the instance of the Excise Authorities, or to prosecutions specially directed. The Circular is not, therefore, a new departure, but merely emphasises Rule 25 issued for the guidance of these officers, and also Government Circular of the 19th of September, 1890. I am advised that there are no grounds for the payment of compensation as suggested in the question.

FISHERY COMMITTEES.

Mr. TALBOT (Oxford University): I beg to ask the President of the Board of Trade whether his attention has been called to the fact that the County Councils interested have no power to pay the expenses of fishermen who have been appointed on the various Fishery Committees of the maritime counties; and whether he will take immediate steps to remedy this inconvenience?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I am aware that no provision exists for the payment out of public monies of such expenses incurred by fishery members of Local Fisheries Committees. The question will be discussed at the annual meeting of representatives of the Committees to be held at the Board of Trade on the 12th instant, and after hearing their statements I shall be better able to judge whether it is possible to deal with the subject, which is by no means free from difficulty.

PROMOTION IN THE DUBLIN TELEGRAPH OFFICE.

MR. FIELD (Dublin, St. Patrick's): I beg to ask the Postmaster General if he will explain why, in the Telegraph Department of the General Post Office, Dublin, in filling two vacancies in the Assistant Superintendentships of the second class from the class of clerks, two juniors were promoted over four seniors of the same class, one of the latter at the time of appointment having for years performed in turn the duties of Assistant Superintendent with satisfaction to his superior officer; whether he now becomes disqualified for the position of Assistant Second Class Superintendent, after performing its duties for years without remuneration; why, in filling up a vacancy for a first class clerkship, three qualified men were passed over; why, in filling up four vacancies in the first class telegraphists from the second class, men, with service from 20 to 30 years, were passed with only eight years' service; whether he is aware that some of the men thus passed over are performing duties identical with those of first class telegraphists, and that one of them has distinguished himself in technical telegraphy; and why, as the Department allows a certain number of non-instrumental first class appointments, and two of these having become vacant, were the men who were awaiting these appointments passed over?

*MR. A. MORLEY: In reply to the first, third, and fourth paragraphs of the hon. Member's question—all of which are to the same effect, the answer is the same: the officers referred to were passed over because they were not qualified for the duties of the classes to which promotion had to be made. As regards the officer particularly referred to in the second paragraph, I regret to state that he suffers from an unfortunate physical disability—namely, the loss of his right arm, which seriously interferes with the performance of the duties proper to his own class, and on this ground he has, somewhat out of the usual course, been selected from time to time for duties which do not come under any particular category; but he is not fitted for the permanent post of Assistant Superintendent. In reply to the fifth paragraph, it is the case that, during the absence of first class telegraphists, either on leave or from sickness, second class telegraphists are temporarily employed on the duties of the absentees; but if such has been the case with any of those who were passed over on the occasion of the recent promotions, they were so passed over because they did not possess the necessary qualifications. As regards the sixth paragraph, I can only state that no pains were spared to select those who were the best fitted to discharge the duties which would be required of them in the higher class.

IRISH MAIL CART DRIVERS.

MR. FIELD: I beg to ask the Postmaster General whether he is aware that in Dublin and other parts of Ireland many mail cart drivers work 17 hours per day, Sundays included, for 14s. per week, and whether, in view of the fair wages resolution, he will consider the case of these men?

MR. A. MORLEY: I do not know whether the hon. Member has been rightly informed as regards the hours of duty of mail cart drivers in Dublin and other parts of Ireland in receipt of the wages mentioned, but I have given instructions for the fair wages clause to be inserted in the new contract which is about to be made for the Dublin service. In regard to the apparently long hours of duty imposed upon some of these men, it is right to point out that in a mail cart driver's day there are frequent intervals of waiting, and sometimes intervals of considerable length during which he is altogether off duty.

Mr. FIELD: Will the right hon. Gentleman make inquiries with respect to these men?

Mr. A. MORLEY: I will inquire into any specific allegations that may be laid before me.

Mr. FIELD: I will furnish the right hon. Gentleman with details.

Mr. M. AUSTIN (Limerick, W.): Will the right hon. Gentleman also consider the case of the rural postmen?

Mr. A. MORLEY: That does not arise out of the question on the Paper.

SCOTCH PROCURATOR FISCALS AND LICENSING COURTS.

Sir W. LAWSON (Cumberland, Cockermouth): I beg to ask the Lord Advocate whether it has been brought to his notice that Mr. George Scott Caird, who is the Procurator Fiscal for the Justices of Kincardineshire and also for the Crown, appears at Licensing Courts on behalf of applicants for licences; and, if so, whether such conduct is legal?

*The LORD ADVOCATE (Mr. J. B. Balfour, Clackmannan, &c.): I am informed by Mr. Caird that on two or three special occasions, which related to the renewals of licences which had been allowed to lapse, he has appeared in the Licensing Courts, with the consent and approbation of the Justices. I cannot say that he is not legally entitled so to appear, although there are considerations which make it undesirable that he should do so.

BANKRUPTCY ADMINISTRATION IN SUSSEX.

Mr. HEYWOOD JOHNSTONE (Sussex, Horsham): I beg to ask the President of the Board of Trade if the trustee in bankruptcy of Mr. William Edward Warren, late of Iping Paper Mills, who was adjudicated a bankrupt on the 27th of August, 1891 (he being at the time detained under certificates in the Holloway Sanatorium, Virginia Water, as a person of unsound mind) has yet obtained his release from the Board; if he is aware that the trustee is alleged to have improperly released the bankrupt's equity of redemption in certain property without consideration, during the time when the bankrupt was so detained as a person of unsound mind; if it is competent to

the Board to inquire into a trustee's dealings with the property of a bankrupt who has been certified as of unsound mind, otherwise than upon an application for his release made by the trustee himself; and if any such application has been made by Mr. Warren's trustee, and any Report upon his accounts made to the Board?

Mr. BRYCE: The trustee in the bankruptcy of William Edward Warren has not yet obtained his release, and no Report on his accounts has been made to the Board of Trade. I am aware that such an allegation as that referred to in the question of the hon. Member has been made by the bankrupt. It is competent to the Board of Trade to inquire into a trustee's dealings with the property of a bankrupt at any time.

Mr. HEYWOOD JOHNSTONE: Will the right hon. Gentleman inquire into the trustee's dealings with this estate?

Mr. BRYCE: I understand inquiries have been made. We are satisfied there is no reason to think that the trustee has acted improperly.

Mr. HEYWOOD JOHNSTONE: Will the Board of Trade furnish a copy of the Report to the bankrupt or his solicitor?

Mr. BRYCE: I will inquire if that be regular.

REPORTS ON IRISH FISHERIES.

Mr. T. M. HEALY (Louth, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Report of the Inspectors of Irish Fisheries for the year 1893, which the Act 5 & 6 Vic. c. 106, s. 112, directs should be made to the Lord Lieutenant before the last day of January in every year, has yet been made; and, if not, what is the cause of the delay in complying with the provisions of the Act of Parliament; and when it will be presented to Parliament, as directed by that Act?

Mr. J. MORLEY: The Annual Report of the Inspectors of Irish Fisheries for 1893 was laid on the Table of the House on Wednesday last. The Inspectors point out, and I think there is much force in their explanation, that since the passing of the Act of 1842 the work of the Department has so largely grown that, however possible it may then have been to prepare a Report within the period mentioned by my hon. and learned Friend, it would be quite impossible now to submit within such a period a Report that would be of any value.

MR. T. M. HEALY: But is it not required to be done by statute?

MR. J. MORLEY: Yes; but the Inspectors have given a reasonable explanation of the delay.

THE INQUIRY INTO PRISON ADMINISTRATION.

MR. SPICER (Monmouth, &c.): I beg to ask the Secretary of State for the Home Department whether the Committee of Inquiry into our prison administration may be extended to police stations and other places of temporary detention in the Metropolis where women or children are, during their detention, without the continuous and personal control of police matrons, so that the Metropolitan police stations may have similar supervision provided for women that is to be found in Edinburgh, Glasgow, and other Scotch towns?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): The Reference to the proposed Committee is confined to prison administration, and the field which it covers is so wide that I do not feel justified in enlarging it. The subject of the detention of women or children without the control of matrons is one of considerable importance, and is engaging my personal attention. For the last three years women have been employed as occasion required to look after females arrested and detained at police stations. The results so far appear to be satisfactory, and I am considering, in consultation with the Commissioner of Police, whether any and what changes are desirable in the direction pointed to by my hon. Friend's question.

IRISH REPRODUCTIVE LOANS.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can state how many applications for loans, under "The Irish Reproductive Loan Fund Amendment Act, 1883," have been received from bodies of Town Commissioners in the Counties of Roscommon and Tipperary; what sum has been advanced to the Roscommon Town Commissioners under this Act; whether it will be possible for the Roscommon Town Commissioners to apply for fresh loans under the Act; and whether he can state what are the reasons which caused the Board of Works, and latterly the Congested Districts Board, to refuse the applications of the Boyle Town Commissioners for loans under this Act for works of public utility, such as the building of a Town Hall and the erection of artisans' dwellings, seeing that under Sub-section 5, Section 35, of "The Land Purchase (Ireland) Act, 1891," the Irish Reproductive Loan Fund is applicable only in any county in which the fund was before the passing of that Act applicable?

MR. J. MORLEY: I called for a Report on this question yesterday, but have not yet received it. Will the hon. Gentleman be good enough to repeat the question on Monday?

SLIGO AND LEITRIM RAILWAY.

MR. JORDAN: I beg to ask the Secretary to the Treasury what measures have been adopted, or are proposed, in order to determine whether a satisfactory arrangement can be concluded between the Treasury and the interests concerned in promoting the independent management of the Sligo and Leitrim Railway; what is at present the state of affairs with respect to offers made by other Railway Companies; and whether, before taking any steps that may have the effect of handing over the Sligo line to any other Company, the Treasury will give such notice to the districts served by the Sligo and Leitrim line as may enable them to make a further statement of their proposals before a final decision is taken?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): I am afraid that I am not yet in a position to make any further announcement with regard to this railway. I am, however, anxious to consider all legitimate interests, and I can promise that no arrangements for transferring the line shall be made without due notice being given to persons interested.

IRISH TEACHERS' PENSION SCHEME.

MR. FIELD: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether a quinquennial revision of the Irish National School Teachers' Pension Scheme was provided by the

Act; and whether, inasmuch as the date of the last published Report on the fund is December, 1885, he will explain what is the cause of the delay in the publication of the last actuarial investigation?

Sir J. T. HIBBERT: On the 11th of March, 1892, the Treasury presented a Memorandum (Parliamentary Paper, No. 111), in which was given the result of the actuarial investigation of the assets and liabilities of the Teachers' Pension Fund on the 31st of December, 1890. My hon. Friend will remember that I stated to the House on a previous occasion that the Government proposed to defer the laying of further Papers until they are in a position to announce the measures necessary to meet the requirements of the Fund.

IRISH COUNTY COURT ADMINISTRATION.

Mr. FIELD: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether for the past 10 years the Dublin Mercantile Association have been advocating the more frequent sittings of the County Courts in Ireland; whether a deputation waited on him in October, 1892, regarding this demand for equality of practice with England and Scotland in this commercial matter; whether the Lord Lieutenant and the Privy Council have the power to increase the number of sittings; and whether they will exercise it, as the Associated Chambers of Commerce, the Association of Trade Protection Societies, and leading newspapers in Ireland are in favour of similar facilities within the United Kingdom?

Mr. J. MORLEY: The reply to each of the first three paragraphs is in the affirmative. The matter has been under the consideration of the Judicial Committee of the Privy Council, and I am informed that their Report will be laid before the Lord Lieutenant in Council at an early date.

Mr. FIELD: Does an "early day" mean this Session?

Mr. J. MORLEY: It means the earliest possible day.

THE ANGLO-BELGIAN AGREEMENT.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Under Secretary of State for Foreign Affairs when the offer of the strip from Lake Tanganyika to Lake Albert Edward was first made to this country by the Congo State; whether by a Despatch of August, 1892, Egypt reserved her rights over the Equatorial Province; and if it is true that Germany has lodged a protest against the Agreement between Her Majesty's Government and the King of the Belgians as representing the Congo State?

*The UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): It is understood that the question of a lease of this strip formed part of the arrangement with the late Sir William Mackinnon, but, as stated in the Despatch to Mr. Hardinge contained in the Papers recently laid (Africa, No. 4, 1894), that arrangement was not officially communicated to nor sanctioned by Her Majesty's Government. The question was not raised again before the negotiations which preceded the Agreement of May 12. Egypt has reserved her rights over the Equatorial Province. The French Ambassador has addressed a Note stating that France makes full reserves in respect of the Agreement. No communication has been made to us by the German Government.

Mr. LABOUCHERE (Northampton): May I ask whether Her Majesty's Government recognises *de facto* or *de jure* the sovereignty of Egypt over the Equatorial Province?

Sir E. GREY: In the Agreement made we have specially reserved any rights of that kind.

Mr. LABOUCHERE: Does Her Majesty's Government recognise those rights? Is it not the fact that by the desire of Her Majesty's Government Egypt was called upon to give up all sovereignty there?

Sir E. GREY: That is the very reason why there has been a special provision made preserving those rights from any prejudice under the present Agreement.

*Sir C. W. DILKE: Am I to understand that no protest made elsewhere has been communicated to Her Majesty's Government?

Sir E. GREY: It would be most irregular for me to make any statement with regard to a communication made by one Power to another.

SIR C. W. DILKE: Even if communicated to Her Majesty's Government?

SIR E. GREY: Certainly, unless the Government which originally made it addressed itself to us.

EAST AFRICA.

MR. J. W. LOWTHER: I beg to ask the Under Secretary of State for Foreign Affairs whether the Agreements relating to East African affairs made between the Governments of France and Great Britain, dated the 8th of February, 1888, and made between the Governments of Italy and Great Britain on the 5th of May, 1894, have been presented to Parliament; and, if not, whether there is any objection to their being presented?

MR. LABOUCHERE (Northampton): At the same time, I will ask the hon. Baronet whether the Anglo-French Convention entered into on the 30th of May, 1888, which appears in *The Times* of the 30th of May, has ever been presented to the House; and, if not, whether it will be presented; whether this Convention conflicts in any way with the Anglo-Italian Harar Treaty; whether a new Convention was signed with Italy on the 5th of May, 1894; whether this country has been a party to any other Conventions which have not been presented to this House; and, if so, whether they will be presented; whether the British sphere of influence extends within the frontiers of the State of Darfur, as laid down in the map of Africa exhibited in the Tea Room; and whether he will submit to this House, in one Blue Book, all the Conventions and Protocols entered into by Her Majesty's Government and any other European Powers, and all Conventions and Protocols entered into between Continental European Powers, connected with the partition of Africa into spheres of influence, or the letting by one European Power to another European Power of any portion of Africa, for facility of reference, and for a proper understanding by Members of this House of these matters?

***SIR E. GREY**: In reply to the hon. Member for the Penrith Division, I have to say that the second of these Agreements was presented yesterday, and the former one, which is recorded in an exchange of Notes, can be laid immediately, provided, as may be presumed, that the French Government do not object. In answer to the hon. Member for Northampton, I have to say that the Anglo-French Notes contain no provisions which, in the opinion of Her Majesty's Government, conflict with the Convention recently concluded with the Italian Government in regard to Somaliland. We are not aware of any Conventions to which Great Britain has been a party in Africa which have not been presented to Parliament, except the Anglo-French arrangement of 1888. If the boundaries given in the map are correct the British sphere would overlap a small portion of Darfur, but the southern limits of that Province have never been delimitated. There will be no objection to collecting in one volume the Arrangements to which Great Britain is a party in Africa, and such a volume would be useful for reference. But I cannot make the same promise with regard to Arrangements to which Great Britain is not a party, because the Arrangements are only occasionally communicated to Her Majesty's Government.

***MR. J. W. LOWTHER**: Is not Sir E. Hertslet's book likely soon to appear, and will it not contain all the information the hon. Member for Northampton is seeking?

SIR E. GREY: I cannot say exactly when it will appear, but when it does appear I am sure it will be found one of the most useful books of reference ever placed in the Library of the House. The hon. Member could not do better than consult it.

***COMMANDER BETHELL** (York, E.R., Holderness): Was the claim of France to a right of preemption over the Congo State communicated to Her Majesty's Government, and will that communication be included in the Papers?

SIR E. GREY: No, Sir, that is one of the Agreements to which Great Britain has not been a party, and I cannot make any statement with regard to it. The Agreement we have made with the King of the Belgians is so worded that it shall not affect in any way any rights that France may have.

MR. J. CHAMBERLAIN (Birmingham, W.): May I ask whether the Government made any distinction in the claim of Great Britain with regard to the British sphere and the claim of Egypt with regard to the Egyptian sphere between Darfur and Equatoria?

SIR E. GREY: As far as we know, the limits of Darfur have never been delimitated. I have endeavoured to give the most accurate information in my power, but it is difficult when limits have not been defined to give definite information to the House.

MR. J. CHAMBERLAIN: What I want to know is—is there any difference in the rights of Egypt over Darfur and Equatoria? Assuming that Egypt has some rights over Darfur which it is necessary to preserve, has she not the same rights over Equatoria?

SIR E. GREY: I do not think I have committed myself to any definition, but whatever those rights are they have been reserved.

MR. LABOUCHERE: Are those rights reserved in the portion of territory which has been lent to the Congo State?

SIR E. GREY: In the Agreement we were unable to define what the rights of Egypt were, and we inserted the reservation in general terms.

THE LADIES' GALLERY.

MR. BODKIN (Roscommon, N.): I beg to ask the First Commissioner of Works whether, pending the complete removal of the obstruction in front of the Ladies' Gallery, he can see his way to provide a wider grating, and so inaugurate a gradual and constitutional reform of the grievances complained of?

***THE FIRST COMMISSIONER OF WORKS** (Mr. H. GLADSTONE, Leeds, W.): I have given a positive undertaking. I will not remove, or in any way meddle with, the grating without the distinct sanction of the House.

MR. WEIR (Ross and Cromarty): Is the right hon. Gentleman aware that the grating interferes with the ventilation of the Press Gallery? Will he, in the interests of the occupants of the Gallery, take some steps to bring about an alteration?

***MR. H. GLADSTONE**: That question will, no doubt, be considered by the Select Committee, which I hope will sit before long.

MR. BODKIN: As there is some objection to the entire removal of the grating, will the right hon. Gentleman inquire as to whether there would not be unanimous approval of a plan to widen the grating?

***MR. H. GLADSTONE**: I have been making inquiries for many weeks past, and I cannot find that there is any agreement at all on the subject.

PLEURO-PNEUMONIA IN CANADIAN CATTLE.

MR. CHAPLIN (Lincolnshire, Sleaford): I beg to ask the President of the Board of Agriculture if he is able to say what decision the veterinary experts of the Board of Agriculture have come to with regard to the suspected case of pleuro-pneumonia in a Canadian animal, of which he spoke on Tuesday last?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): The veterinary officers of my Department report to me that the appearances presented by the diseased portion of the lung of the animal landed from the *Toronto* on the 20th ultimo are those which are always present in cases of contagious pleuro-pneumonia, and that in their experience they have never met with similar appearances in the case of any other disease. I have also received a Report to the like effect with respect to the lungs of an animal landed from the *Laurentian* on the 23rd ultimo. The course to be taken in regard to these Reports is now engaging my careful consideration.

THE LONDON CAB STRIKE.

MR. LOUGH (Islington, N.): I beg to ask the Secretary of State for the Home Department whether certain owners of cabs are endeavouring to obtain drivers' licences at Scotland Yard for new men without the 14 days' delay which are usual for inquiries to be made; and, if so, whether he would stop such proceedings; how many licences have been issued during the last seven days, and whether this number is above the weekly average; and whether, considering the pecuniary difficulties of the men who are now out of work, he is willing during the month of June to order that 21 days' grace should be given in the renewal of their licences to drivers against whom no complaint has been made?

MR. ASQUITH: I am informed by the Commissioner of Police that certain owners have recently applied for the issue of drivers' licences without the usual inquiries being made, but this has in all cases been refused. During the seven days ended 31st ultimo, 336 hackney drivers' licences have been issued. During the corresponding week of last year 307 hackney drivers' licences were issued. The weekly average since January 1st last is 321. With regard to the last paragraph of my hon. Friend's question, in the opinion of the Commissioner an order of this sort would not be consistent with the attitude of strict impartiality which is invariably adopted by him in all cases of dispute between employers and employed.

FATAL BOXING CONTEST AT ABERDARE.

MR. D. THOMAS (Merthyr Tydfil): I beg to ask the Secretary of State for the Home Department whether his attention has been called to the death of a man engaged in a boxing contest held at Aberdare on the 17th instant; whether the law permits a prize fight to be carried on under the guise of a glove contest; and, if so, will he take steps to amend the law so as to prohibit such contests?

MR. ASQUITH: The case to which my hon. Friend refers is about to be tried at the Assizes; under these circumstances, it would not be proper for me to express any opinion.

DUBLIN POSTMEN.

MR. HARRINGTON (Dublin, Harbour): I beg to ask the Postmaster General whether he is aware that there are at present in the General Post Office, Dublin, a number of postmen who passed an examination in 1886 qualifying them for the position of postmen or sorters; whether the postmen who obtained their certificate in 1886, entitling them to promotion to the position of sorter, are now precluded from that promotion until they again pass an examination prescribed under the Rule of 1893; and whether those who qualified in 1886 will be allowed the benefit of the Rule under which they passed their examination, or will receive compensation for the abolition of their privilege by the new Rule?

MR. A. MORLEY: In 1886 the Civil Service examination for the situation of postman was the same as that for the situation of sorter, so that the same certificate would do for either; but it by no means followed that all who passed that examination would be appointed, or had any claim to be appointed, sorters. On the contrary, every man was appointed to a definite situation—either as postman or as sorter, and no one appointed to the one had any title to the other. No doubt, some postmen have since been appointed sorters; but this is not because they had any claim but because they promised well. The answer to the last paragraph is in the negative.

SHETLAND AND THE EDUCATION CODE.

SIR L. LYELL (Orkney and Shetland): I beg to ask the Secretary for Scotland on what grounds has Shetland been specially excluded from the district to which the provision of the Minute of the 28th of February, 1893, of the Scotch Education Code apply; whether an application by the School Board of Yell to participate in its benefits was made before the Code of 1894 was issued or determined; whether he is aware that in the parishes of Barves, Lochs, and Uig in the Lewis, which have received £2,599, £2,144, and £1,583 respectively under the special arrangement since 1888, the school rate has been reduced to 4d. and 6d. in the £1; whether his attention has been drawn to the fact that the School Board of Yell has had to levy a rate of from 2s. to 3s. every year since the schools were built, and that there is a prospect of a 3s. 6d. rate having to be levied beyond a poor rate of 7s. 6d. in the £1; and whether, in view of the fact that in respect of proportion of population and rental to the number of schools maintained the Island of Yell is less favourably situated than any of the above parishes in Lewis to bear the increased expense which an additional school required by the Department will involve, he can modify the effect of the existing Code, or otherwise grant the relief which would have been available had the Minute of February, 1893, still applied to Shetland?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): Shetland has not been specially excluded from the provisions of the Minute of the 28th of February, 1893; but as these provisions were adopted only as a temporary expedient in 1888, and as the Department has restricted them as far as possible, it was thought right, in renewing the Minute this year, to confine it to the two counties, Ross and Inverness, in which alone the arrangement had been adopted. The School Board of Yell in January last informed the Department that the Parochial Board had refused to levy a school rate, and had recommended the School Board to apply for the benefits of the Minute. They were informed that the arrangement could not be extended to the district on such a ground. The School Board subsequently stated that they adopted the recommendation of the Parochial Board, and were referred to the previous letter. No further communication was received until after the Code was laid before Parliament. Under the special arrangement there has been paid to the parishes named, since 1888, £8,452. But of this £4,654 was paid before 1891, and came, not out of the Parliamentary Vote, but out of a sum assigned to each parish under the Probate Duties Act, 1888, the proportion accruing to Yell being otherwise applied. The total amount allotted to these parishes last year was £136. I am glad to be able to confirm the statement as to the reduction of the rate, although the subsidy is now so trifling. The school rate in Yell has amounted to 2s. for several years; but has not reached 2s. 6d. since 1886, nor 3s. since 1881. I do not know the prospective rate for the coming year. In several parishes in Shetland the rate has been higher than in Yell. In the years preceding 1888, when this arrangement was adopted to meet urgent difficulties in the Western Hebrides, the rates were on a much higher scale. The cases named were also more urgent than that of Yell, both as regards pressure of debt and the proportion of rateable value to population. Even if the Minute still extended to Shetland, I could not agree to its application to Yell. The Department is bound, not only by engagement to the Treasury, but in the interests of localities, to restrict as far as possible an arrangement which necessarily interferes with local administrative responsibility in a manner which can be justified only by circumstances of extreme and special urgency.

NYASSALAND AND THE OIL RIVERS PROTECTORATE.

COMMANDER BETHELL (York, E.R., Holderness): I beg to ask the Under Secretary of State for Foreign Affairs if the Foreign Office will submit annual Reports on Nyassaland and the Oil Rivers Protectorate similar to those issued by the Colonial Office on the Crown Colonies?

*SIR E. GREY: It is proposed that annual Reports from these Protectorates shall be submitted.

*SIR C. W. DILKE: Would it not be possible also to submit an annual Report with regard to the Niger Company?

SIR E. GREY: I could not say that without first consulting the Niger Company.

SIR C. W. DILKE: Could not the Foreign Office press the Company to furnish a Report?

SIR E. GREY: I can make no promise as to that on the spur of the moment.

NIGHT WORK IN INDIAN JUTE MILLS.

SIR J. LENG (Dundee): I beg to ask the Secretary of State for India whether his attention has been called to the fact that a large jute mill in the neighbourhood of Calcutta, fitted with electric light, is now working 22 out of 24 hours daily, and that women and young persons are reported to be regularly employed through the night; whether it is lawful, under the Indian Factories Acts, for mills owned by English capitalists, and competing with similar mills in the United Kingdom, to be worked night and day with three shifts of hands; and whether, if the facts have not yet been officially reported to him, he will cause inquiries to be made with the view of requiring that all mills and factories in India shall be worked on similar conditions to those established in the United Kingdom?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): I have heard nothing of the fact to which my hon. Friend refers. Under the Indian Factory Acts, it is not unlawful for mills to be worked night and day with three shifts of hands; but it is not lawful for women to be employed between 8 p.m. and 5 a.m. unless in shifts or sets specially sanctioned by the local Inspector; or for children to be employed between those hours under any circumstances whatever. I will ask the Government of India to ascertain the actual facts of the case referred to by my hon. Friend, and to take steps to ensure that the law is duly enforced.

*SIR J. LENG: Is the right hon. Gentleman aware that the Jute Mills Association in Calcutta yesterday passed a resolution in favour of stopping night work in these jute factories?

MR. H. H. FOWLER: I have not heard of it.

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

SUPPLY,—considered in Committee.

(In the Committee.)

CIVIL SERVICES AND REVENUE DEPARTMENTS ESTIMATES, 1894-5.

CLASS V.

Motion made, and Question proposed,

"That a sum, not exceeding £50,000, be granted to Her Majesty, to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, as a Grant in Aid of Expenses connected with Uganda and neighbouring Districts."

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): I think, perhaps, it will be most convenient to hon. Members who wish to take part in this Debate that I should begin by stating what is the scope and what the limit of the proposals which I am in a position to announce on behalf of the Government to the Committee. In explaining those proposals, I would observe, first of all, that the Government regard them as having sprung, not from the exposition of any definite views by them, either with regard to a forward or retiring policy in Africa, but solely from the view which they took of the situation which they found had been created in Uganda and in that part of Africa by the circumstances that had occurred before they came into Office. I will endeavour to make my explanation as simple as possible, and I will, therefore, say that there are certain questions in a sense no doubt germane to this Debate, but which are not essential to the conduct of the Debate, and these I do not propose to touch upon at the present moment. If it be desired and insisted upon they can be dealt with later in the discussion. I refer to such questions as that of the legal status of slavery in Zanzibar. I therefore begin by taking Uganda itself, which has been the very centre of the whole question with which we have to deal. It has been announced to the House already that the Government have decided to establish a Protectorate over Uganda, and the first question which was put after that announcement was made was what the limits of that Protectorate were to be. The Protectorate is to be limited to the boundaries of Uganda proper. The Government propose that a Commissioner should be appointed to take charge of the Protectorate, and that he should be provided with an adequate staff and force to maintain his position there, and to cause the advice which he may be called upon to give and the influence which he may be called upon to exercise to be respected by the natives in Uganda itself. Then the further question arises, What is to be the attitude of the Commissioner towards those countries which lie close round the boundaries of Uganda, but which do not come within the limits proper of Uganda, and therefore which do not come within the limits of the Protectorate? As regards territories adjoining Uganda, we propose that our arrangements should not go beyond such agreements with the chiefs as may be necessary for the maintenance of friendly relations between them and the Protectorate, for the control of the Slave Trade, and for affording facilities to commerce. The Commissioner will, therefore, be instructed that it is his duty to maintain friendly relations with those countries, and it is absolutely necessary that that should be done, because in those countries round the borders of Uganda, should there be any hostility to the British influence, it is quite clear that the Protectorate could not be maintained. It is also clear that, should there arise a development of the Slave Trade, that would be something intolerable within the British sphere of influence. Then we come to the question of how far the position of affairs in Uganda has been modified by something which has occurred quite recently, by the Treaty which has been recently made between this country and the King of the Belgians. I do not intend to touch upon that Treaty now at any length, but if it is desired, the subject can be explained later on in the Debate. The only point on which I wish to touch at present is this—one of the objections originally raised to our remaining in Uganda was that there could be no means of communication between Uganda itself and the large British sphere further south. By the recent Agreement, that point has been set at rest, and a strip of territory some 16 miles in breadth has been reserved which will afford a complete means of communication between Uganda and the territories under British Protectorates or influence further south. In obtaining a lease of that strip of territory the object of the Government was not to acquire a right of occupation or administration in that territory, but simply to acquire a right of way. We had no wish, for instance, in acquiring this strip of territory, to interfere in any way with arrangements made between the Germans and the Congo State. We had no wish that this territory should act as a sort of buffer, but we viewed it simply as a right of way through the territories of the Congo State. Now I pass on to deal with the important question of the country which intervenes between Uganda and the sea coast on the east. It is quite clear that you cannot have a Protectorate established far inland in Africa without retaining a strong grip over your means of communication with the coast. The country between Lake Victoria and the coast is essentially different in character from Uganda itself, both in respect of the natural capabilities of the country, and, in a still greater degree, in respect of the character of the people who live there. A great part of this country could not suitably be attached to Uganda. The people of that country, as far as we know, are neither Christians nor Mahommedans; they are Pagans. The country has never been properly cultivated even by the natives themselves, because although they have cultivated certain spots they have never been a large organised body, but have been split up into several separate villages rather than tribes which have continually quarrelled with each other, and continually had their cultivation interfered with by the raiding of a predatory tribe called Masai, who appear to have no local home, but to live very much like birds of prey, exploiting the cultivation of the other natives. That country is now in a condition of chaos, and so far as we know has always been so. We propose, therefore, the character of this country being what it is, that there should be a Sub-Commissioner appointed whose first and main duty will be to have charge of the communications between Lake Victoria and the coast. His duty, of course, will extend to establishing such friendly relations with the natives as will enable these communications to be maintained, and also to establishing such relations as shall make it possible for British capital and enterprise to enter that country, and the intervening country between Lake Victoria and the coast if disposed to do so. The details still remain to be settled, but it is probable that the Sub-Commissioner will not be placed under the Commissioner in the Protectorate of Uganda, but will be placed under our representative at Zanzibar, who not only is our representative there, but has been hitherto our Commissioner for this sphere of influence in East Africa.

Mr. LABOUCHERE: Will the Sub-Commissioner reside at Mombasa?

Sir E. GREY: I cannot say where he will reside. He will maintain means of communication over the whole route, but it is possible he will reside at some more central place than Mombasa. That is just one of the questions which can only be decided on the recommendation of the Sub-Commissioner himself, when he has fully entered on the sphere of duty, and finds what post will be most suitable for him to maintain his influence, and exercise his duties satisfactorily. Then I come travelling still towards the coast to the 10-mile strip of territory which is at present held by the East Africa Company under a concession from the Sultan of Zanzibar. That 10-mile strip of coast is Zanzibar territory. The Sultan of Zanzibar has been the Sovereign of that strip, and he has given a concession of it to the East Africa Company. Now it is quite clear, as has been very carefully pointed out in the late Sir Gerald Portal's Report, that many complications must ensue from the position which the Company at present holds, and the position which has been taken up by Her Majesty's Government further inland. The Company has a Charter under which it was free to operate in the British sphere of influence in East Africa; but it has retired from all its operations under that Charter with the exception of the two posts of Kikuyu and Machakos, which it still holds in the British sphere of influence. But though it holds very little in the chartered territory, it still maintains its claim to the whole of the strip of coast line. It is quite clear that it is very undesirable that that strip of coast line should be administered by an authority which is not under the control of, and has no direct connection with, the authorities who have control further inland. Her Majesty's Government are fully aware of the necessity of dealing with that situation. The statement which I have to make on behalf of the Government with regard to the position of the Company is that, having regard to the course which the Company has taken in evacuating Uganda and other extensive regions previously occupied by them, so that the interests which the Charter was designed to promote are not being advanced, a serious question has arisen as to the revocation of the Charter under the powers reserved for that purpose. We are, however, in communication with the Sultan of Zanzibar as to the acquisition by him of the coast concession, and until the negotiations which it is proposed to set on foot are further advanced one way or the other we do not propose to raise the question of the Charter. In other words, the most important question to be settled, as regards the position of the Company, is its position with regard to this 10 mile strip of coast line, and that is the material point which the Government desire to see settled first. With the settlement of that first will come the settlement of what has become a much less substantial question—namely, the question of the Company's Charter. There remains the further point as regards this territory on the mainland in East Africa. That further point is one which will occupy much attention in this House, and with regard to which certain initial steps have been taken by the previous Government—namely, the making of the railway. Members of the Committee will no doubt have read carefully the remark made in Sir Gerald Portal's Report on that point, and of course the Government cannot for a moment dispute that a railway, considered purely from an abstract point of view, would be useful to this particular part of Africa, but so it would be useful in almost any part of the world where railways do not exist. One thing certainly connected with the railway is that it will entail some demand on public money. The general principle on which the making of the railway will have to be decided is that the expenditure must bear some relation to expected return, and it must bear some relation also to other expenses which the Government are at any given time called upon to provide out of public funds. Therefore, the position of the Government with regard to the railway at the present moment is this—that we do not know enough yet about the circumstances and probable progress of the country to justify us in placing any proposal before the House to spend money upon this particular railway.

LORD R. CHURCHILL (Paddington, S.): What would be the extent of the railway if everything went well?

SIR E. GREY: That must depend upon how things go.

LORD R. CHURCHILL: Do you contemplate the railway going as far as Uganda?

SIR E. GREY: It has never been contemplated by anybody, even by Sir Gerald Portal, that any railway should be made further than to the shore of Lake Victoria; but the Government have already stated their view that at present they would not be justified in placing any proposal before the House for spending any money on the railway. What may happen in the future must depend upon the progress of the country. That is all I propose to say as regards the actual proposals which the Government place before the House. But, having described the scope of the Government proposals, I must say something in defence of these proposals. I think there are three Parties in this House holding different views with regard to the question. There is, first of all, the Party which has taken *literatim et verbatim* the most sanguine prophecies which have been made by people who have been in this part of the world as to the future of the country. There is, secondly, the Party which has gone to the other extreme, and has demanded that the Government ought to withdraw from this country immediately. But there is another Party who, perhaps, would have preferred that our Government should not have become involved in another enterprise of this kind in this part of Africa, but who, seeing that it has become so involved by circumstances which it found in operation when it came into Office, are ready to admit that the Government could have taken no other course than that which I have explained to the House. I would ask the House for a moment to consider the pace at which we have been going in this part of Africa. The Zanzibar Protectorate itself is of very recent origin, and when that Protectorate was established by the late Government it was full of the most complicated questions, which necessarily have greatly impeded the action of British Representatives there. These were questions of Treaties with foreign Powers. These Treaties have no doubt made progress very difficult in the Protectorate of Zanzibar. But I think I am fully justified in saying to the House that, thanks to the great skill and ability of the late Sir Gerald Portal, and thanks to the admirable qualities which were shown by Mr. Rodd, who occupied his place while he was in Uganda, these complicated questions have been dealt with in detail one by one, till at the present moment we are justified in saying that the situation in Zanzibar has improved greatly from that which it presented a few years ago. No doubt there are still complications, but there is a Sultan in Zanzibar who is ready and anxious to accept British advice and recommendations as to the future of the country, and though the progress may not be very rapid, there is no doubt that it is substantial. Then with regard to the question of the territory on the mainland, I would ask the Committee to consider what the course of circumstances has been. Lord Salisbury's Government reserved that territory as a sphere of influence, but I think the very keystone of Lord Salisbury's policy at that time was the fact that there was a Company which was prepared to occupy and develop the country. No doubt Lord Salisbury took some steps which gave the Company reason to suppose that if they were enterprising and energetic he would be prepared to assist them in making a railway from Lake Victoria to the coast, or at least part of the way. The making of that railway, so far as we can judge Lord Salisbury's policy as it was put before us, was part of a scheme of which the Company was the very keystone and centre. But when the present Government came into Office that was no longer the state of things. They came into Office confronted not with an energetic and enterprising Company, ready to spend money in the development of the country, but by a Company about to withdraw from this territory. That produced a very different situation indeed. I would ask hon. Members to consider that that fact must necessarily have a great and retarding effect upon the realisation of hopes which they may have formed as regards this part of the country. There has been, if I may judge from correspondence and articles I have seen in the papers, an expectation which seems to have grown up within the last year or so that when the Company, which had limited resources and only private enterprise at its disposal, retired from this country it ought immediately to have been succeeded by a Government with unlimited resources and public enterprise, and that therefore the country ought to have progressed at a far greater pace than it could be expected to do under a private Company. To take that view is to take a view entirely foreign to the whole traditions under which this Empire has been built up. The future of this country depends not so much upon the measures the Government announce to the House, as upon its capabilities, and surely the proper course for the Government, if it wishes to retain such control and influence there as will give an opportunity for British capital and enterprise, is not to spend public money lavishly, because that is a course we have not in past years adopted. I say that what the Government have done and propose to do is to provide the means by which, at the minimum of expense to this country, the whole of this territory can be given a chance, and British capital and enterprise may enter it and develop it if it will. I would ask the Committee to remember that there is a great danger in proceeding too fast in these matters. Public opinion has before now ebbed and flowed in regard to African affairs. It is only about a generation ago that a very strong Committee sat, and made a recommendation that on the West Coast of Africa no further steps were to be taken to encourage British expansion. Very lately we have had the other extreme. We have had hot and cold fits in regard to these affairs, and I mention this for the consideration of those who may possibly think the Government has been remiss and has not done enough. Now I come to what has been the motive of the Government's policy in this matter, and I will address myself to those who consider the Government ought purely and simply to have evacuated Uganda, and taken no steps with regard to it. On what ground ought we to have evacuated this country, in which we found British influence predominant, in which we were called upon to take some step one way or the other—either to maintain British influence or to withdraw? On what grounds ought we to have withdrawn British influence? The ground most frequently put forward is that the country is commercially worthless. I do not say some weight is not to be attached to the opinion of the hon. Members who hold the view that the country is bound to be for ever commercially worthless, but before the Government act upon that opinion I should like to ask them, are they quite sure? We have other opinions. We have to consider not only the opinions of people in this House, but of people who have been on the spot. Whatever may have been said in the past about the prospective commercial value, we know a great deal more about Africa in the present day than we did then. The old idea about Africa used to be that there was a fertile edge to it, but that when you passed that you got into impenetrable jungle and deserts that people could not traverse. With respect to this strip of Africa, the part immediately near the coast is comparatively worthless, but beyond there is better country. I do not wish to express any sanguine view on behalf of myself or of anyone else with regard to the commercial prospect of the country. We are bound to attach some weight to the universal opinion of the people who have been there, and I recommend everyone to consult the Report of Sir Gerald Portal and other statements which have been carefully drawn up by persons on the spot before they come to a definite conclusion as to the commercial value of the country. Surely some opinion of value might have been expected from commercial people at home as to the value of the commercial prospects in East Africa. Speaking for myself, I do not feel qualified, either by capacity, training, or experience, to make an estimate of that commercial value, but there are Chambers of Commerce in this country, and they have one and all, I think, been very constant and urgent in pressing the Government to spend money in retaining Uganda. The hon. Member for Islington (Sir A. Rollit) has been most urgent that the Government should be pressed to occupy the country with the least possible delay. If that is his opinion, I would only ask him to use what influence he has with Chambers of Commerce in the direction of getting them to back their opinion by devoting some attention to the country. They must not rest content with urging the Government to spend public money in retaining the country. They must show some enterprise in order to help the Government to have the best possible chance of getting back some part of the public money which they have pressed it to spend. I have a very notable instance of the small amount of attention which it seems is being paid to the commercial developments of this part of Africa. Great attention has been paid by Chambers of Commerce to the political aspect of the question, but I was informed only the other day that while there have been as many as 60 inquiries from German sources as to the prospects of investing money in land in Zanzibar and the neighbourhood not one British inquiry has been received. I therefore do not base our retention of the country upon any strong or decided view of the Government as to its commercial value. I leave people to form their opinion and to support their own opinion upon that point. But I do base the retention of Uganda by the Government upon something which, I think, is even more serious. I base it upon what would have happened upon evacuation. You must take into account the situation that the present Government found. You must have regard to the complaint you would have had to meet and the answer you would have had to give with regard to the consequences which would undoubtedly have followed the withdrawal from Uganda. You would have had to meet the complaints of the missionaries. It is said, with reason, we have no business to consider the interests of missionaries, that missionaries go at their own risk to these parts of the world, and that they have no right to call upon us for Imperial help. I admit that entirely, but it is not an answer to the point I have put. Missionaries in Uganda, or their friends in this country, if we had evacuated the territory, would have said originally they went at their own risk, without the least thought of calling for Imperial assistance, that then the Government claimed a British sphere of influence, that they then set a British Chartered Company, and that that Company established its own system and took a prominent part in the affairs of the country. And then the missionaries would have asked you if they had had a fair chance. They would have told you that if things had been left to natural development they would never have asked you for a penny or for a man, and they would have tried to fix upon you every responsibility for the consequences which occurred. That is a point it would be difficult to answer, and it is not one answered by generalisations. There is another consequence which would have followed upon evacuation. You would undoubtedly have had a great revival of the Slave Trade. ["Oh, oh!"] Read Sir Gerald Portal's Report, and read also the Reports of the East Africa Company which have been recently received. The last Report of the Administrator of the East Africa Company I saw was that he had freed so many slaves and got them round the station that he had difficulty in providing them with food. It is impossible in the face of these statements to deny that the Slave Trade would have reappeared in that part of the country. And that is not the only revival to fear. The Germans in their sphere of influence are dealing most actively with every one engaged in the Slave Trade, and in the Congo State they are doing the same. The slave traders would have been driven out of the Congo State and the German sphere of influence, and would have taken refuge in Uganda and the neighbouring States had we evacuated the territory with or without the consent of the people. Then you would have had that growing danger in Africa—that great hostility of the Arabs to the spread of European influence. You would have had the Arabs retiring from the German sphere of influence and from the Congo State and taking refuge in this part of the country. As to the disasters which evacuation would have provided for this part of Africa, Sir Gerald Portal says—

> "That evacuation would be quickly followed by a recommencement of civil war is, I think, almost certain, and I am supported in this opinion by both the Protestant and the Catholic Bishops, each of whom has written me a letter, copies of which are herewith enclosed, expressing themselves on this point in the clearest manner. In order to form some idea of the savage nature of such a war, of the deeds of bloodshed and of nameless barbarity which would infallibly be perpetrated, I need only refer your Lordship to the history of Uganda for the last eight years."

These are not words to be lightly set aside. If we had retired from Uganda and taken no steps to occupy it after the Company retired, these consequences would undoubtedly have happened. News would have arrived in this country month by month all last year first of one sinister event and then of another. It would have been published in the newspapers. What answer could the Government have had? They would, no doubt, have said—any Government which had withdrawn would have said—"We ought not to be held responsible." Yes, Sir, there is no more invidious situation in which any Government can be placed than that of attempting to escape from responsibility by argument. I am certain that if we had withdrawn from Uganda and these consequences had followed, no argument which could have been used from this Bench, and I doubt whether any argument which could have been provided in our defence below the Gangway, would have served to shield the Government. The least that could have been said would have been that the Government of this country, whether or not originally responsible, had had it in their power to avert these consequences and had not done so. More than that, if you had not taken some steps as to Uganda, which is the key of this part of Africa, you must have renounced the whole sphere of influence, for this territory must have undoubtedly become not merely the last refuge of the Slave Trade and of Arab power, but the great centre of revival of that power. You could not have allowed that without telling the neighbouring European nations that they could go in and put down that state of things. You must have stated point-blank that if you would not take this sphere of influence others were at liberty to step in and protect themselves against the consequences of your withdrawal; and others must have done it. Consider what the result would have been. Lord Salisbury had made an arrangement with Germany, under which he made certain concessions, reserving this territory in return as a British sphere of influence. If this Government had given up that sphere of influence we should have been in the ridiculous position before the world of having asked Germany to give us a sphere of influence, and then, when the Chartered Company withdrew, of having thrown the whole sphere of influence to the winds without giving anybody an opportunity of inquiring whether the territory was worth anything, or whether it could or could not have been developed. I now pass to the last point—namely, the money which will have to be spent. I am told that some hon. Members in this House grudge the money for maintaining this Protectorate in Uganda. If you had not decided to establish a Protectorate, what would you have gained? The withdrawal would have cost you something in order to have been accomplished in safety, so great would have been the natural feeling of indignation in that part of the world amongst people who, rightly or wrongly, had come to regard these pledges as being British pledges. You might have saved this year something under £100,000, and, in succeeding years, £50,000 a year. This sum is what we estimate roughly as the cost of retaining Uganda. You may say the expense will grow from year to year. I do not think that is the case. The Niger Coast Protectorate does not cost this country anything, and even if we admit that the Uganda Protectorate is likely to cost us something in the future, that something may be a diminishing quantity. The burden of maintaining Uganda is just as likely to become less as it is to become greater. On the other hand, what would you have lost? You would have lost the chance of new markets, though I have not insisted strongly upon that, and I cannot do so without committing myself to a sanguine estimate of the commercial value of the country, which I have not endorsed. In expending this money, then, are the interests of the working classes of this country sacrificed? Ought we to consider whether the money so spent ought to have been reserved for expenditure at home in the interests of the working classes here? ["Hear, hear!"] I hear that is endorsed. I take a wider view. The interests of the working classes of this country depend greatly upon wide and far-reaching measures, both with regard to taxation and social reform, which must be bold in design and must be pressed with strength and zeal. If we had abandoned Uganda we should have had, month by month, the news of most sinister consequences reaching this country. The Government would have been assailed on all sides as being responsible, and even if we had preserved our own self-respect, we should, in face of the attacks made upon us, have lost both heart and capacity for other work. If you wish for bold and far-reaching measures at home, you could not have got them passed or even proposed by any Government which, warned as we were warned before Sir Gerald Portal's Mission started, warned as we have been warned since that Mission was accomplished, and still are warned in the Report before the House, had taken such a limited, narrow, and ungenerous view of the situation in Uganda as to deliberately abandon it to the revenge, disaster, and ruin which must inevitably have followed upon the withdrawal of the Company.

*SIR C. W. DILKE (Gloucester, Forest of Dean): At last we find ourselves able to discuss a subject second in importance to none which has come before the House of Commons in this Session. The block of business which has been complained of by the Prime Minister, or the Forms of this House which have been equally subject to his comments, do much to check the discussion of foreign and colonial affairs; yet we fail to receive the sympathy of the Government in proposals to improve those Forms, against which they divide, after leaving their Bench vacant and refusing to take part in the Debate. The Government have been able to do as they please in foreign and colonial affairs, so long, at all events, as they carry out, or are supposed to be likely to carry out, the policy of the regular Opposition. There is, however, one exception, which is when money has to be asked for. As regards Africa, money is not always asked for; and important new departures can be made in African policy by means of Charters or of Protectorates without demands upon the public purse. On the Niger and in Nyassaland, as well as in other parts of Africa, a new policy has been inaugurated which the House of Commons has never had an adequate opportunity to consider; and Protectorates are in existence which are said by their enemies to rest on slavery, and to form a grave departure from the past policy of this country. The Annual Report of the Aborigines' Protection Society, which watches over the interest of the African natives, and which has just come out—a Society the Committee of which has on it gentlemen who sit on both of the Front Benches, and which is highly competent on the matters which we are here to-day to probe—observes

> "with deep regret that the main result of the Berlin General Act has been systematic developments of projects for European encroachment in Africa, in which political expansion and commercial advantage, whether so intended or not, have been aimed at in disregard of the true interests of the natives, and under the dominant influence of a desire on the part of each of the intruders to forestall its rivals in the struggle for appropriation of territory in Africa—"

an insane desire I should call it.

> "Up to the present time the chief outcome of the enterprises sanctioned or encouraged by the Berlin General Act has been a cruel disturbance of native institutions, and attended by appalling loss of life and very little advantage to the survivors."

In Uganda there has been that disturbance of native institutions, that appalling loss of life, and that, as I regard it, complete absence of advantage to the survivors. I should be inclined to say that the only person who has up to the present time benefited by our enterprise in the heart of Africa has been Mr. Hiram Maxim. In Uganda we have to deal with the fact that a Chartered Company has broken down, and, having broken down, casts on us the responsibility for the worst, or at all events the least profitable, or the most costly, of its possessions. Therefore, the Government come for money. For how much money? Not for the sum mentioned in this Vote. The Government ask for £50,000, but the hon. Baronet mentioned £100,000.

*SIR E. GREY: I said that as far as it could be estimated the annual expenditure will be about £50,000, but there will be a further expenditure necessary on capital this year, and I said I thought the total outlay this year would be under £100,000.

*SIR C. W. DILKE: The Chancellor of the Exchequer, who knows what these enterprises mean—no man more so—has given us fair warning. This is a first Estimate, even in the present year, and since this Estimate was prepared, which is not only for Uganda but for "neighbouring districts," an arrangement has been made with the King of the Belgians by which we are to take over or lease land in the very heart of Africa, still further distant from the sea, which, if we are to occupy it, will bring on us a third Estimate additional even to that which has been promised by the Chancellor of the Exchequer. We have not gathered from the Government how much next year's Estimates are to be, what boundaries are to be placed to the sphere of influence. From Zanzibar or Mombasa by Uganda to the Egypto-Tripolitan frontier on the Mediterranean is not 800 miles, but 4,800 miles, and the dreams of the patriots with whom we have to deal see no limit within that distance to our acquisition. The strongest supporter of the policy propounded to us has written—

> "Another advance post has been taken up on the long line of stations which will ultimately connect Cairo with the Cape."

So what is contemplated is a broad belt from end to end of the heart of Africa, and not merely that 4,800 miles of which I spoke. The Estimate is for "Uganda and neighbouring districts," and we are not told—I will not say what boundaries, because there can be no boundaries—but what districts are contemplated, whether part of Unyoro is included or the countries between Unyoro and Wadelai, to which, by a mere raid, we have just carried not civilised government but fire and sword. Against the present Vote, though when it was put down I gave notice of moving a reduction, which I shall not move, I prefer to divide out-and-out. The policy is to my mind bad from beginning to end, and it is for us who feel this to protest against it from first to last, and, although we speak but once, to divide against every Estimate which is to be submitted to the House for carrying it into effect. What are the arguments by which it is defended? The hon. Baronet's strongest argument is a negative one. He does not advocate the occupation or retention of Uganda as good in itself, but says, "What would have been said about us by our opponents if we had not done that which we propose to do?" He appeared to found that argument not on what would have happened in England, but on what would have happened in Uganda. Sir Gerald Portal has gone beyond that argument. His argument is this—and it is undoubtedly the strongest—that in some way we are bound in honour, that we cannot help ourselves, that whatever the difficulties we must do as is proposed. In the first place, I ask to what is it that we are bound in honour? Not to Unyoro, where we have no friends and where Kabarega, the King, is our deadly foe. Not to Wadelai, which was the seat of Government of the Khedive Ismail's Equatoria, which was renounced by Egypt. It is a little odd that the Government should maintain the rights of Egypt over a European and Turkish sphere of influence, and at the same time lease those countries to the King of the Belgians. The experience of the Egyptians is not encouraging as to financial results. They had the advantage of the services of Sir Samuel Baker, of General Gordon, and other Europeans of great ability, but in spite of the best administration there was always a very heavy loss upon Equatoria.

MR. GIBSON BOWLES (Lynn Regis): Gordon made it pay.

SIR C. W. DILKE: Gordon never made it pay, certainly not in the years which he recorded in his diary, for in one year there was a loss of £90,000 and in another a loss of £110,000. We are "bound in honour" to Uganda, I suppose,—to Uganda only? Now, if this were so, I for one would sooner cut off my right hand than disregard the obligation. I agree to the full as to the need in democratic days, when we live under a wide suffrage, that we should have the courage to show special regard to considerations of national honour which demagogues might be tempted to disregard. But it is easy to say "bound in honour," and when any adventurers or any patriots, however reckless—any Jingoes let us say—want to commit us to unprofitable advance it is always said. If they can say that it would be profitable to steal a country, they say so. If the country is obviously so worthless that it is clearly unprofitable to acquire it or to retain it, then "bound in honour" is what is always said. It was said of Kandahar, and because it was said, or because unwise promises were given, the Government of India is burdened with the maintenance in dignified state at Rawul Pindi, and other cantonment towns, of thousands of Afghans, many of them of distinction. It is said of Egypt, and its being said is one of the reasons why we stay there against our own interests, against the wish of the Khedive and of his people. But the Government say, "Sir Gerald Portal tells us that we were bound in honour." Sir Gerald Portal went to Uganda with a foregone conclusion. He wrote a letter to a friend in England, the authenticity of which has never been contradicted, in which he told his friends that he was trying to impress upon the Government—before he was sent to Uganda as an impartial person—the absolute necessity for this reason of our remaining there. Not only was this the opinion which he was known to entertain, but he was directed by Lord Rosebery to the same effect. Lord Rosebery tells him in the Papers that although the Treaty of the Company with Mwanga of perpetual friendship had not been ratified, yet that there were 80 other Treaties of the Company with chiefs, and that he must consider "the effect on the British name" of leaving the country in face of these Treaties—a plain hint, and the seed fell upon good ground, well prepared for it. Why worse effect on British name than Mr. Disraeli's refusal of the Cameron Treaties made right across Africa, with all the chiefs all down the valley of the Congo, the hundreds of Treaties that Lieutenant Cameron brought home, and which Mr. Disraeli disregarded, and rightly disregarded, in the interest of this country? Why worse effect on British name than the cession by Lord Salisbury to Germany, which had never been there—which has never been there now—of Barotseland, in which the British South Africa Company had concluded similar Treaties with all the chiefs? What does Captain Lugard, who was the agent of the Company, say about these Treaties, to which Lord Rosebery and Sir Gerald Portal attach importance? Captain Lugard is in favour of the retention of Uganda; indeed, we have only material supplied to us by those who are. We are in this position throughout the case: that the overwhelming evidence which we think we have against retention is entirely supplied to us by those who are eager for that retention. Captain Lugard, who was the agent of the Company, discusses this statement of Sir Gerald Portal that we are bound in honour, and he denies it, because he says that the chiefs when they signed Treaties with the Company did not think that they were placing themselves under the Government of Great Britain, and he goes out of his way to write against Sir Gerald Portal on this point, and says that the Treaties were all distinctly expressed to be on behalf of the Company, that this phrase was distinctly translated to them on every occasion, and that its significance was thoroughly understood by Mwanga, and in all cases by the missionaries who acted as interpreters, and who were directed to make it clear, and who invariably did so. The Company withdrew from Uganda. The Company which made these Treaties deliberately withdrew, with warning, with knowledge, to the chiefs who made these Treaties with them, and to the Foreign Office to whom the Treaties had been communicated, and the Foreign Office at that time—the Foreign Office under Lord Salisbury—made no objection on this ground of Treaty. Why were we more bound than by the Barotse Treaties or the Cameron Treaties upon the Congo? Bound in honour! When did we become bound in honour? In November, 1889, Mwanga accepted the flag of the Company for Uganda. In February, 1890, Mwanga signed a Treaty with Germany for the same dominions. In April, 1890, Mwanga refused to sign a Treaty with the Company. In December, 1890, Mwanga was forced to sign a Treaty with the Company. There is a distinguished man who is a high authority upon missionary questions, and upon all the questions in which the Church Missionary Society has been engaged' who has written upon this episode of December, 1890, which led, I believe, to his resignation of his position on the Committee of the Church Missionary Society. He quotes Captain Lugard's description of the affairs of December, 1890, at length, and he adds—

> "This is the spirit in which this Treaty was forced upon the unfortunate King."

Yet he goes on to say it is—

> "The only charter of your rights in Uganda."

What can be greater hypocrisy than to pretend that we are in Uganda by the wishes of the King or people? This writer adds—

> "If we do occupy Uganda it will be by brute force, having at our command . . . . . Maxim guns and the Soudanese."

I will not continue to give the epithets in which he describes the brutality of these Soudanese, upon whose bayonets our Government is to rest. But the Government themselves, who now advance the argument that we are bound in honour, have themselves, not as a Government but in their persons, disposed of it. The Chancellor of the Exchequer conclusively proved, on the 4th of March, 1892, that we were not then committed or bound in the way described. Is it since that day—is it pretended that it is since the 4th of March, 1892, that we have become bound? Nothing took place between that date and the pledge of my right hon. Friend the Member for Midlothian—in which he appeared to imply that we were still uncommitted at the time at which he spoke—the pledge that the hands of the Government were, and that our hands were to be, perfectly free. When, then, did this obligation of honour come into being? But supposing we were bound with regard to Uganda, what of the countries between Uganda and the coast, what of Masailand, the country which some people want, which some want who do not want Uganda, the country which is perhaps possible for settlement, the country which many are prepared to keep who would leave the costly and unprofitable Uganda? Are we bound in honour to the Masais, who have done throughout all that lies in their power by fighting and absolute refusal to treat, to keep us from their land? I ask, then, if we are bound in honour now, how far this obligation extends, when it arose, whether we were bound before the Chancellor of the Exchequer laid down the noble doctrines of his speech of the 4th of March, 1892, and whether he was wrong? To go back to the previous Government, did Lord Salisbury think that we were bound, and are we now even following out not the policy of the Chancellor of the Exchequer but the policy of Lord Salisbury? In August, 1891, the Company notified Lord Salisbury of the intention to abandon Uganda on the 31st of December of that year. Lord Salisbury did not object to the withdrawal, but he advised the Company for the sake of other interests to announce that the withdrawal would be temporary, and suggested that they should afterwards subsidise Mwanga to the extent of £1,000 a year to ensure his good behaviour to missions and loyalty to British influence. Not a word about "bound in honour." £1,000 a year Mwanga was to receive from the Company, and that was the Alpha and Omega of Lord Salisbury's policy. Withdrawal was deferred for a year because of subscriptions to the Church Missionary Society to defray the cost of occupation. But when the final withdrawal was announced Lord Salisbury accepted it without comment, and without the slightest further indication of his views, he left that legacy to his successor. Meanwhile, the King of the Belgians had concluded with the Company a Convention, which authorised His Majesty, if he found it necessary, to advance the Vanderkerckhoven Expedition to Lado. The King personally placed that Convention before Lord Salisbury in London, and the King was under the belief that Lord Salisbury told him that the Foreign Office would offer no opposition. I am aware that the King's impression is disputed on behalf of Lord Salisbury. But as the present Government have returned to a similar policy to that which the Company contemplated, I cannot but think that the account given at the time by the King of the Belgians of the whole of the transactions must have been correct. The agreement between the Company and the King of the Belgians is alluded to in the Papers published this day last week as arrangements made in 1890 waiving in favour of the Congo State its powers in the western watershed of the Nile, an arrangement not officially communicated to the Government; the Congo State having, nevertheless, we are told, thought itself justified in sending exploring parties into the territory in question. I do not know whether we shall have another opportunity of discussing the portions of the Convention which have nothing to do with Uganda. It makes a new wasp-waist near Lake Bangweolo, similar to the wasp-waist between Germany and Portugal, which Lord Salisbury had previously created for us. The strip leased to us between Tanganyika and Albert Edward Nyanza is unexplored, and the character and disposition of the tribes unknown. I am not aware by what armed force we are to take possession of this country, which lies in the very centre of Africa, under the Equator. At all events, it will not be disputed that Lord Salisbury accepted the announcement of the withdrawal without comment; and that, without an indication of his views, he left the matter open for his successors. Some think that, if not bound in honour to some chiefs, we are bound in honour to the missions; that is, to our missions—because we shoot the others down, and can hardly think ourselves, or have hardly acted as though we thought ourselves, bound to them. The Chancellor of the Exchequer laid down the true doctrine with regard to missions, the doctrine on which this country has always acted. Is it now to be maintained that we are everywhere to be bound to follow missions with our arms and flag, and which missions? Those of the London Missionary Society? They have not been followed in Madagascar, where they have been absolutely sacrificed, cruelly sacrificed, to the French. Not the Roman Catholic missions, I suppose, against the priests and the converts of which in Uganda we direct our Maxim guns, an act for which heavy compensation will have by this very House undoubtedly to be paid. But I suppose the missions of the Church of England. I can remember the subscription to send out these very missions, when they first went to the countries to which they have gone. There was nothing about the British flag. There was nothing about Maxim guns and Soudanese. We were told—our contributions were asked for on the ground—that they were taking their lives in their hands, and going to wild and barbarous countries in which British protection could not be given and where they would form a true Mission Church among the heathen. On the 4th of March, 1892, every Liberal present cheered the Chancellor of the Exchequer's speech and voted with him. Where is that change? Who wants us in Uganda except some of the supporters of the Church Missionary Society, who went there without a conception in their minds of annexation or of Protectorate. In 1868 I ventured in a series of letters in *The Times* to ask the Missionary Societies of this country whether they intended to support the policy—the gunboat policy it was called—of their missionaries in China, and the Nonconformists of this country censured their missionaries for calling upon the secular arm. The Nonconformists of this country are not with the new policy now. I would appeal upon this question without hesitation to any Nonconformist congregation in this country, as I have appealed upon it to the almost unanimously Nonconformist parishes in my own constituency. They have the true missionary spirit — the spirit of the Chancellor of the Exchequer's speech—against reliance on the secular arm. But some of their leaders do not understand that spirit, and have enunciated doctrine which is revoltlng, such as that of *The Baptist* newspaper, which declared that we

> "cannot avoid the responsibility of combating such crying evils as are known to prevail within . . . a sphere of influence,"

and then specifies slavery and Mohammedanism, forgetting the 50,000,000 of Mohammedans in India, "as well as that sister curse—Roman Catholicism." This talk of slavery, when we remember the condition of our Protectorate in Zanzibar, is hypocrisy; and with regard to the steps taken in Uganda against Roman Catholicism—the unfortunate incident of the heavy fire of the Maxim guns—we shall have to discuss that when we debate the proposals which will be made with regard to compensation. If Augustine had landed in Kent with Maxim guns, the members representing the Church Missionary Society who are going to support this Vote would have been Pagans now. I have dealt with this main argument, that we are bound in honour, either to the chiefs, or to the missions, because, if it were true, there would be no more to be said. But it is false. I come now to the remainder of the case—slavery and the Slave Trade for example. This is a question of cost; a question whether what we can do in the particular place is worth the cost involved. Uganda is not, and never has been, the centre of the Slave Trade; and the cost of the operations contemplated in Uganda and its neighbourhood is disproportionate to any special advantages upon these heads that may be gained. There is Captain Lugard's policy—who would put down the squadron and spend the money on Uganda, and then tell us that Uganda costs nothing. But the two things are not connected. The administration of Uganda has no connection with the export of slaves from the Zanzibar coast, still by our own laches taking place to our own protectorate, to the islands of Zanzibar and Pemba. The things are no more connected than the Swedish expedition to the North Pole is connected with the earthquake in Greece. It is hypocrisy again, because we do not face the question of slavery in Zanzibar (which is the market for what little trade there is upon this line) as we faced it in India, as this House forced previous Governments to face it in previous acquisitions of Protectorates, for example in the Malay Peninsula. Sir Gerald Portal indeed says that if we leave Uganda the Slave Trade would revive. He was not a high authority upon this subject. Those who are declare, as the Chancellor of the Exchequer in March 1892 declared, that there never was a Slave Trade in Uganda, and ask to what market the slaves would go unless indeed to us on the Zanzibar coast. Captain Lugard makes the Slave Trade a reason for declaring that we must have a railway every mile of the way to Uganda itself, because we cannot check the Slave Trade without it, but the Chancellor of the Exchequer more wisely used these words—

> "The making of the railway would do more to promote slavery than to destroy it."

The same is the view of the Aborigines Protection Society (as declared in their new Report), who are higher authorities upon this question than is Sir Gerald Portal. Trade is the next argument. Is there any trade? Will there be any trade? We deny it on your own Reports. But if there were, or were to be, trade may be bought too dear; and individuals profit, while the whole country pays. The Chancellor of the Exchequer's view was, and rightly was, (and the very same words have been used within the last few weeks by some who advocate the annexation of Wadelai)—"Uganda is only valuable as a road to somewhere else." But that somewhere else involves the presence on the road of Kabarega, of Senoussi, or of the Mahdi. Sir Gerald Portal fairly tells us, on page 29 of his Report, that there are no exports, not likely to be, except some ivory, which is an export which soon comes to an end; that there are not the usual means of communication for trade, such as waterway, and that if there is to be trade there must be that railway the construction of which the Chancellor of the Exchequer thought lunacy. Then there is the strategical position, the doctrine of the "head waters of the Nile;" the Nile which is not navigable there or anywhere near there, which is blocked for 2½ miles at Ludo; the doctrine by which our trade on the Niger would be valueless because the French are on its head waters; the doctrine by which Switzerland commands the Rhine, and France the Meuse and the Moselle, on which Germany is in the unfortunate position of only commanding lower reaches. This strategy ignores Kabarega, ignores Senoussi, ignores the Mahdi, ignores the cataracts, and finds the command of Cairo in that of the springs thousands of miles away at the sources of the streams which run into the lakes. It reminds me of the strategy by which Cyprus commanded Asia Minor; but if it means anything it means that we are to go on down the Nile into the Sahara. Sir Gerald Portal told us that he had no hope that the occupation would defray its cost. The country is 800 miles from the sea, our base. To go there is equivalent to going to the Punjab from Madras in Clive's time, when we had no real hold on the intervening countries. The people are divided into three mutually hostile sections, he points out; the reigning Prince is worthless, the country has a hostile King of equal power, though we have beaten him and shall have to beat him again, on the immediate frontier. The country is on the equator; it is not 4,000 feet in height, which means that it is fatal to European child-life, and dangerous to European life; and, after he had found this out, the unfortunate Sir Gerald Portal and his brother died of it. It is profitless and remote, with a chance of disaster thrown in, and it can be held only by the use of the worst of native allies, of Emin's brutal blacks. Shall we ever see our money back? Will there ever be return for the many lives lost there—return for Portal's life alone? Is it not lunacy to go to such a place at such a cost, with objects so vague and shadowy? If we glance round the world, is there a more undesirable region for us to hold? Yet these are Sir Gerald Portal's facts. We have no facts from our side. What does this madness mean? What power is forcing the Liberal Party to eat its words, its votes? Why do only half-a-dozen or a dozen oppose this policy? The last time the matter was discussed, when only such a handful voted, the hon. Member for Dundee, the hon. Knight, I mean, took upon himself to tell us—"earnest, religious people" he spoke for—

> "Retreat would be a great blow to the advancement of our common Christianity,"

a doctrine not in accordance with the Chancellor of the Exchequer's appeal to us not to forget the mode in which "Christianity has won its way in such countries previously, by supporting the friends of the missionaries in a filibustering policy." The Member for Dundee declared that when we stepped in wars were going on there which, without our interference, would have been disastrous. Well, we caused one—the worst that ever devastated Uganda—the war in which Roman Catholic Christians were shot down by black pagans and Mahommedans under our directions with Maxim guns; and the French and German Roman Catholic claims, consequent upon that destruction, ought to, but I fear will not, be paid by the Company out of the ivory, for, as Captain Lugard says—

> "The large amount of ivory captured by us in the war will largely indemnify the Company's expenses in connection with the fighting."

But the hon. Member soon dropped his "earnest religious people" and "our common Christianity," and let the cat out of the bag. "The motto of Englishmen and Scotchmen everywhere should be 'forward.'" Does he know what his late leader called that view? He calls it "earth-hunger," and he thinks that it is the new, but far the worst, form of Jingoism. I do not go the whole length. I do not think the same doctrine is applicable everywhere. It seems to me to depend on the circumstances of the case—distance from the sea, cost, health, prospects. But the hon. Member went very far, and said of the flag that it could not be "hauled down wherever it has been properly hoisted." He was returned as a supporter of the right hon. Member for Midlothian—not to represent the Jingoism of some members of his own family. But the late Prime Minister has retired, and the "earth-hunger" view has prevailed with the hon. Member. "Wherever the flag has been properly hoisted" goes a little far. Lord Palmerston handed over the Ionian Islands to Greece. Kandahar, with much advantage, was restored to the Ameer; and a doctrine which is called by the Prime Minister "mere blind earth-hunger" is defended, put forward, by one who, when he was returned to Parliament, went out of his way to describe himself by this qualification only—that he

> "Sympathised with Mr. Gladstone in his advocacy of the cause of all oppressed nationalities."

I ventured to laugh. Several of us laughed when he laid down this view—he, with such antecedents; but he had the laugh on his side in the Division, and he beat us by 198 to 9. To-day, I suppose it will be 200 or 300—400, perhaps, to 20. But in the long run I venture to believe that the opinion against Uganda will be the opinion about Cyprus, only more strongly entertained, because the circumstances are stronger. On such occasions it is one's duty to fight, even if alone. I remember my right hon. Friend the Member for the Bodmin Division of Cornwall resisting our policy in South Africa, when he stood absolutely alone, without even our 9 or 20. But he was right. I apologise for having detained the Committee too long. Otherwise I should have liked to have said a word about the groping uncertainty of our whole African policy from Cape Juby right round to Alexandria: how on the west coast at Gambia and Sierra Leone we are hemmed in close to the sea, although Sierra Leone is held by the navy to be essential to our naval position, and although it cannot be held in time of war without being held by land as well as sea; how we gave up the Cameroons, a healthy station; how Mr. Disraeli abandoned the whole Congo Valley; how we gave up South-West Africa; how Lord Salisbury yielded Barotseland; how he gave up the road through Africa from north to south; how the entire dominions of Zanzibar might have been obtained and were renounced—while suddenly, now, we take this new departure in the wholly opposite direction, in the most unproductive and the most distant of all parts. Coasts I can understand. Colonies of settlement form a policy. Manicaland, Mashonaland, even Matabeleland, if it were not for its being robbery, the Nyassa highlands possibly—distant as they are from the sea. But Uganda I cannot understand. These things are a question of time and place and possibility, and cost in life and money. Each case must be treated on the merits. I am not one of those who are against all extension of our boundaries, although I attach more importance to our possession of adequate force to face our responsibilities, and think our responsibilities in India—India to begin with—about enough for one Power. But from the point of view of those who like myself would sacrifice our Parties and our personal ambitions to make the Empire as strong as possible, I ask the Committee to pause before they incur this vast new burden, without proved need or adequate reward.

Lord R. CHURCHILL (Paddington, S.) said, he had one fault to find with the speech of the right hon. Baronet—it was too long. In these days he did not think anyone except Secretaries of State and the Leaders of the Parties in the House had a right to speak long. The right hon. Baronet spoke an hour and 15 minutes, and three times he misled the Committee, because he talked about being brief. The right hon. Baronet was not only too long but too strong. The right hon. Baronet used the word "lunacy," and said that Uganda was the most worthless possession that this country had ever tried to annex. He (Lord R. Churchill) would point out that two Foreign Secretaries—Lord Salisbury and

Lord Rosebery—advocated the occupation of Uganda. That was not conclusive, but he was entitled to regard the opinion of those statesmen with respect. He thought, too, that the present Government had made up their minds that the retention of Uganda was inevitable. The right hon. Baronet dug up and disinterred that stale old Jingoism which was the cry of the Liberal Party from 1878 to 1880. That was past and gone. The Under Secretary had divided the Uganda parties into three—the first, who wished to go great lengths in Africa; the third and extreme party in the other sense, who would not advance one inch; and then a middle party between the two extremes. He (Lord R. Churchill) would describe himself as an independent member of the middle party. He would now pass to the question of Zanzibar. He knew something as to this, having been a Member of the Ministry at the time it was ceded to Germany. He thought Zanzibar was a great loss to us, for it included not merely the island of Zanzibar itself, but an important coast-line on the neighbouring continent. The trade between Bombay and Zanzibar had theretofore been of great profit to India. Unfortunately the territory included in the term "Zanzibar" was given up to Germany, and he was afraid that this had been one thing which had led us on. If we had retained our valuable possessions in Zanzibar and our great influence in that part of Africa, he thought this country would have been content, but the cession of Zanzibar to Germany led us on, he was afraid, to other enterprises of less solidity. The Under Secretary had mentioned the British missionaries in Uganda, and said that they had a right to the protection of this country. He, too, thought that they had, because English missionaries in Uganda could not live in peace without some appearance of British force. On this point, therefore, there was no difference between the Under Secretary for Foreign Affairs and himself. Passing to the consideration of the value of Uganda, he noted that some persons to whom reference had been made had said that the country was commercially worthless. He thought that expression too strong, though he would not give a very positive opinion with regard to the commercial value of Uganda. He did not, however, think that any statistics had come to hand which promised any very great profit from that country. Some profit might arise from ivory, gum, and, possibly, other produce; but he could not see where any great profit was to come from. He very much doubted whether European commercial establishments would be able to exist in the country, and he did not think that Sir Gerald Portal knew enough to express an opinion on these points. This brought him to the question of climate, which was undoubtedly a serious consideration. He thought that if they occupied the country the troops would have to be mostly West Indian. He did not think Europeans could live there long. Our West Indian troops would suit the place admirably, with some British officers and some small force from India. The climate of Uganda was not like that of Mashonaland or Matabeleland, which, though within the tropics, formed a great and high plateau upon which Europeans could live and thrive. He doubted whether they could expect any great expansion of British enterprise in Uganda. The fever there was such that in many cases it would be fatal to the white man. This, however, could only be tested by experience. As the occupation of the country proceeded, the Government would probably find that several modifications of their general manner of governing the whole country would have to be made. He had been a little alarmed at the recent occupation of a great part of Unyoro. He did not think that the expedition to Wadelai ought to have been made without direct orders. He was of opinion that the Government would have to be very careful that other agents in Unyoro did not unduly take over territory in that part of Africa. He thought that the Congo Treaty carried us a little further into Africa than might be desirable, and, while accepting it, he hoped there would be no further extension in the direction of that Treaty. Passing to the subject of the railways, he noticed that this was a matter upon which the Under Secretary did not pledge himself, but which he contemplated as a possibility. The construction of a railway would be a work of some difficulty and take a good deal of time, and there was no proof that it would pay when completed. There must be a survey for a railway—and if Uganda developed, a railway would without doubt become necessary, whether broad or narrow gauge. He doubted whether it would be a work of our time. Nor did he think that the money which had been taken for the administration of the country—namely, £50,000 per annum—was adequate, having in view the experience which had been gained in other parts of the world. In Bechuanaland, for instance, there was only a small force of frontier police maintained, and the expenses of the Civil Government were not great. There was only one general agent and a few Magistrates, but the cost was £120,000 a year. From that analogy he should think that £50,000 a year for Uganda would be inadequate. They must, however, wait for experience to show them the true state of the case. The right hon. Baronet the Member for the Forest of Dean had spoken about the views of the Opposition as to the extension of the Empire. Well, he (Lord R. Churchill) did not think the Opposition had any especial views on this matter. The extension of the Empire was not the work of any particular Party, but the expression of an inward force and tendency on the part of the British people to extend the boundaries of their Empire. In the case of the Burma and Mashonaland and Matabeleland annexations this country had been forced to take action in the direction of adding those territories to our possessions. These territories did not cost us anything; still, they were additions to our widespread possessions, which some day or other we might have to defend. All our colonies, we must recollect, were originally Crown Colonies, or obtained by conquest. The right hon. Gentleman had also quoted an opinion to the effect that the route to Uganda was contemplated from Cape Town. But it would be impossible for any number of men to force their way through a country reeking with malarial fever and inhabited by savage tribes, and large tracts of which were absolutely unknown. The idea appeared to him to be an impossible one to give practical effect to. On the whole, however, he agreed with the policy of the Government on general grounds. He considered that it would be impossible to get away from Uganda. In conclusion, he would congratulate the Under Secretary for Foreign Affairs for the ability and eloquence he had displayed in laying the Government policy before the Committee.

MR. LABOUCHERE (Northampton) said, he could not quite make out whilst the noble Lord was making his speech whether he agreed with the right hon. Baronet the Member for the Forest of Dean or disagreed with him. He (Mr. Labouchere) had only arrived at a conclusion when the noble Lord arrived at the end of his speech, when he said that on particular grounds he disagreed with the Government, but on general grounds he agreed with them. He (Mr. Labouchere) joined in the compliment which had been paid by the noble Lord to the Under Secretary for Foreign Affairs on account of his speech. Though differing in some particulars from his hon. Friend he did not think that there was anyone in the House who could have placed a more plausible series of arguments before the Committee in support of what was a really exceedingly bad case. That reflected a great deal of credit on the talent of the hon. Member. He was glad, however, to find from the speech of his hon. Friend that the Government had given up that extraordinary position assumed by them some time ago, that their mission was to peg out claims for futurity in Ireland—[*loud laughter*]—he meant in Africa. It was not his fault if he mixed up the two. He was for Home Rule in Africa as well as in Ireland. The hon. Member had not laid down any grounds for the retention of Uganda, nor had he referred to the great argument of the Jingoes, that it was our business to have an internal line extending from the Zambesi to the mouths of the Nile, and that it was necessary to occupy this strategical line. The hon. Member rested his case entirely on the ground that the Conservative Government had most foolishly and wrongfully promoted a Company in that part of the world; that that Company had, moreover, thoroughly compromised us, and that the present Government had come in for it as a *damnosa hereditas.* He did not agree with the hon. Member in his strictures on the Conservative Party. In matters relating to foreign policy he had always found Lord Salisbury most sensible, indeed far more so than the generality of his following. He had always thought that the Leader of the Conservative Party was not much of a Jingo, but in leading that Party it was, of course, necessary for him to profess somewhat Jingo opinions, although it was to be noted that his followers seldom got anything from him but phrases when they interrogated him on such matters. Lord Salisbury proposed to evacuate Uganda. He was anxious to do so. He had proposed to give Mwanga £1,000 to maintain some sort of royalty there, and then allow it to stew in Mwanga juice. When he left Office, he might have thought it desirable to hand over to his successors this most difficult question. The Under Secretary put the occupation on these grounds: He said he did not know himself whether the country was a rich or a poor one. He did not know whether it would pay commercially or not, but it might, perhaps, be a field for British enterprise. The hon. Member did not seem to think that it was likely to be a remunerative field for British enterprise, and from all the data they possessed it would seem that the hon. Gentleman was right in that view. He was sick of examining the Reports that had been made as to the resources of the country by Sir Gerald Portal, Captain Lugard, and others. The data they furnished undoubtedly, to his mind, showed that no great commercial advantages could be expected from the country. There was no doubt in that quarter of Africa a certain amount of ivory, and the soil in some places was very rich. Indigo, corn, coffee, and other things were produced, and these they were told were to be exchanged for goods of British manufacture. But what were the British manufactures which the aborigines wished to receive in exchange? If they could believe the statements made, these extraordinary people who dwelt in Uganda were anxious to possess books. Now books were very useful in their way; but surely those gentlemen would not be willing to work all the year round in order to obtain books? What were the other things that they expressed a desire to possess? Opera-glasses and white asses. [*Laughter.*] Yes, that was undoubtedly so if the Reports of Captain Lugard could be taken as correct, for he expressly stated that it was the dream of every Ugandese to possess an opera-glass and a white ass. Not for the present purpose taking any notice of the white asses, the cost of carrying the opera-glasses and books from this country to Uganda would be at the rate of about £300 a ton. Who would be willing in England to give that sum for his wheat, indigo, or coffee? because it was the consumer who would have to pay the £300 per ton. The hon. Gentleman told us that the Government did not propose to go on with the scheme of a railway in Uganda at present. He was glad of that, because one of the chief questions in connection with a railway was whether it could be made to pay. He had no hesitation in saying that, in his opinion, the sum that would be spent in making railways out there could be far more profitably expended in doing the same work in some parts of Ireland and Scotland. So far as the taxpayers of the United Kingdom were concerned, the expenditure on light railways at home would be much more satisfactory than in constructing 700 miles of railway across the country separating Uganda from the coast. As for the road from South Africa to Uganda hardly any travellers ever went along it. The country between the two places was almost unexplored. What would be the object of the road? What would they do with it? All he knew was that Mr. Cecil Rhodes had brought out a Company to lay down a telegraph wire from Cape Town to Cairo, and it was to run by this road. But he did not believe the telegraph would be used except by the natives, who would take down the wires as soon as they were put up, and use them for their domestic requirements. He (Mr. Labouchere) knew the line of argument in connection with these African matters so well that he was certain the hon. Member would next allude to the missionaries. He would point out that the missionaries went there before the Company was established, and that if the Company went away the missionaries would not be worse off than they were before. In regard to the missionaries, he agreed with the views so strongly expressed by his right hon. Friend the Member for the Forest of Dean. In his opinion, the call of the missionary was to expose themselves voluntarily to the perils of uncivilised countries, taking their lives in their hands. But they had heard of missionaries going out with Maxim guns and powder and shot and trying to establish themselves in comfort, and to maintain that position by the exercise of a species of secular control over their flock. That, he believed, to be the curse of the missionary system of the present day. He respected and honoured such missionaries as Livingstone, who had gone out fearlessly as missionaries only, and had not asked this country for Maxim guns; who had killed no one, and never called upon the British taxpayer to assist them by railways to get to the place that they desired to reach with as little fatigue as possible. The right sort of missionaries did not try to establish themselves in a country partly as missionaries and partly as the successors of the native medicine men in order to exercise over the tribes a kind of political influence. What had taken place in regard to the missionaries was no honour to us. They were told that if the missionaries went away there would be war. But what had taken place since they had been there? Catholics, Protestants, and Mahommedans fought with one another. No doubt there were a few sincere people amongst them; but, as a whole, the "Catholic" and "Protestant" parties meant simply the French and English parties. The division was really political, each party trying to get the upper hand. They were told that if British influence were withdrawn civil war would break out; but the whole time we had been there civil war had been persistently raging. So far as he could understand the reports in the newspapers, a war was going on between Uganda and Unyoro. He was glad to hear that Unyoro was not going to be annexed to the Protectorate, but he was exceedingly anxious to know what was going to be done. It seemed to him that such annexation would be inevitable. If they took Uganda they would not be able to retain it without extending their rule to countries around it. The next point the hon. Member dealt with was the Slave Trade. The hon. Member seemed to think that in some mysterious way slavery would be prevented or diminished if we laid hold of Uganda, but slaves were never taken from Uganda. There was no Slave Trade there. Slave caravans did not pass through. Slaves were obtained from Nyassaland and the neighbourhood, and were exported to Arabia, Persia, and other places by way of Madagascar or the Red Sea. And so long as they had slavery recognised in Zanzibar they might be certain that slaves would be taken there. Anything like the gross and hideous hyprocrisy of this country with regard to these matters of the Slave Trade never existed in any part of the world. What did they do? When a caravan was wanted to go up country they hired slaves themselves. He asked the Under Secretary of State for Foreign Affairs the other day whether the porters obtained by Sir Gerald Portal were slaves or not. The hon. Gentleman admitted they were slaves, and justified their employment on the ground that they did not pay the master but paid the slaves. What was the difference? The slave was obliged to hand over the payment to the masters, so that practically to all intents and purposes they did hire slaves themselves. That, of course, increased the demand for slave labour. They had these two islands, each with a slave population of 100,000; they had the Slave Trade along the coast under the Chartered Company, and these slaves, if they escaped from their masters, might be brought before the Court and might be sent back to their masters. There was one particular case to which he directed the attention of the last Parliament in which a slave who did escape was brought before a Magistrate, and that slave had to be handed back to the master until a missionary interfered and paid the ransom of that slave. How could they talk nonsense about going to Uganda and putting an end to slavery when the fact that slaves were brought down the coast from the countries adjacent to Uganda was due to our recognising the status of slavery in the two islands and along the coast, and because British merchants and the British Government absolutely hired and employed slaves! ["Oh!"] An hon. Gentleman said "Oh!" Was he aware that a Missionary Conference was now sitting at which special mention had been made of this subject? Let him tell the hon. Member what had been said at it. This was what the Venerable Archdeacon Farrer said two days ago—

> "It is most humiliating, but it is a fact that, though Zanzibar is now a British Protectorate, slavery flourishes there as much as ever. Twenty-two years ago the then independent Sovereign, Seyyid Burghash bin Said, made a Treaty with England which rendered all transit by sea of a slave against his will illegal, and

every slave thus illegally taken by sea was entitled to be freed. The status of slavery, however, remained, and exists as before, *i.e.*, existing slaves were not freed. We know that very few children are born in slavery, and that the death rate among slaves is high, owing to overwork, fever, and dissipation. We can therefore be sure that, had the Treaty of 1872 been effective, there would be now no slaves in Zanzibar. But since then slaves must have been introduced wholesale, contrary to the law; for in 1872 there were no clove plantations in Zanzibar Island, and now there are about 7,000,000 pounds of cloves exported every year. The gathering of these cloves is done by slaves. The clove export from Pemba has also greatly increased; we can therefore estimate that the number of slaves there are at least double what they were in 1872.'

Another missionary from those parts, who made a long statement, himself specifically said that the slaves did not come down from Uganda, but that they came from Nyassaland, and it was entirely due to the fact that slaves were exported to Zanzibar and Pemba. The same missionary told them that slaves were so heavily worked that they only lasted six or seven years, and the population there, notwithstanding the fact that no children were born, had enormously increased during the last year. With these facts before them, could they say it was a fair argument in favour of annexing Uganda, to urge that in that way they should put an end to slavery when there was no trade from there? and the only reason why slaves were brought down to the coast was that we protected, encouraged, and paid for slaves ourselves on that coast. The Under Secretary went on to say that if we left this place alone it would become a centre of Arab dominions. There was a good deal of room in the Congo territory. A greater part of it was unexplored; there was room in the German territory for the Arabs, and why should they go to Uganda? The hon. Gentleman had to say something, so he said this; but he could not give the slightest ground for it. He could assure the hon. Gentleman that no one except themselves had the slightest wish to go to Uganda. Then the hon. Gentleman said that if we left Uganda we should have to give back to Germany our sphere of influence. He could only say he wished to goodness Germany would take our entire sphere of influence in Africa. The hon. Gentleman said we had acquired it by great concessions. What had we conceded? The Island of Heligoland. He should think it was a matter of indifference to anybody in this House whether Heligoland belonged to us or to Germany. It was of no use to us and it was of use to Germany, so that it would have been a dog-in-the-manger policy not to hand it over. His only regret was that as a condition of handing it over we had to accept great tracts of land in Africa where the Jingoes could prance around and demand that large sums should be spent. If Germany would take over all our sphere of influence, he would vote with pleasure that we should grant them the Isle of Man, and he believed we should gain by the transaction. Let them look at the facts, as they stood, in the face. They were not going to build a railroad in Uganda, and it was a perfect absurdity to attempt to hold this country without a railroad. He could understand the views of hon. Gentlemen opposite. They thought it was most desirable we should have Uganda, but they fully recognised we could not hold Uganda, and enter into commercial relations with Uganda, unless we had this railroad. What was the present position of things in Uganda? We had some sort of a Commissioner there, and we were to have a staff under him. But who were the people defending this Commissioner? The Soudanese soldiers of Emin Pasha. They were Mahommedans. They might possibly rebel. They rebelled against Emin Pasha, and he took it from what he gathered from Sir Gerald Portal's Report, and others, that they started in life as one of the most disreputable set of marauders that ever lived. There might be a rebellion amongst the Soudanese; but even if there were no rebellion, it might be very possible that the Arabs in the neighbourhood, who, as Captain Lugard told them, had Maxim guns, and means of offence of that kind—might attack Uganda. What would be our position? We should have our Commissioner, and the defence of our Commissioner, and the Protectorate would depend upon the fidelity of the Mahommedan troops, who would be called upon to fight against brother Mahommedans. It was possible they might be beaten. In how long should we be able to send troops there? It would take at least seven months before we could send any aid there. Was it reasonable that we should take hold of this jungle in Central Africa, and allow ourselves to have no communication with it except by one route, which took seven months, or by another route—suggested by the Secretary of State—from the South, that would probably take about seven years? For his part, he had always thought that the expansion of the Empire did not lead to the increasing strength of the Empire. He had always thought we should do well to defend, so far as we could, what we had without seeking to increase the Empire. But even amongst those who were anxious to extend the area of empire, it would be only reasonable to consider whether the very spot that they wished for was worth taking or not. Here they had a clear expenditure laid down of £50,000 per annum, which they might be certain would be more. He held it to be absolutely essential if they did occupy this country that they should have a railroad. They had a further expenditure of at least £3,000,000 or £4,000,000 on the railroad. The railroad would not pay, and they should have to spend another £100,000 a year for the maintenance, working, and guarding of this railway. And what for? That his hon. Friend might find out for the benefit of the Chambers of Commerce whether Uganda was worth trading with or not. He should say first find out whether it was worth trading with, and then if they thought it was a good sound speculation, and could divest themselves of the old-fashioned ideas of morality that he had, by all means take Uganda. But in the name of common sense do not take it upon the grounds urged by his hon. Friend that a railroad would not be made, in all probability, that it was undesirable to make it, and that if they were to make railroads anywhere it would be better to make them elsewhere. It was not certain that we should have any useful commercial relations with the country, but some Chambers of Commerce—who generally knew exceedingly little about the matter—thought that if somebody else, the British taxpayer, would only spend a sufficient amount of money they might be able to sell something in Uganda. Why should they pay about £5,000,000 or £6,000,000, with an additional expenditure of something like £200,000 or £300,000 a year, in order that 20 or 30 rich commercial men might be able to make something by selling opera-glasses or white asses over there? He had always opposed this wholesale system of annexation, and there was no place in the whole world where it was more undesirable than in the case of Uganda. There was every reason against it. They had lapsed into this thing. When this Company was established they knew nothing about Uganda, and clearly the Company went up there on its own accord. It might have been suggested by Lord Salisbury. He (Mr. Labouchere) asked at the time whether there was any official record on the part of the Government to the Company, asking them to go to Uganda, and he was specifically told that no such record existed. They might, therefore, take it that the Company went on its own chances, and found it would not pay. Then what happened? The Company hung on for a little time, and then we were told we must send some one up there to see whether evacuation should take place or what ought to be done. At that time he asked whether we were in any way bound by Sir Gerald Portal's going up there, and whether his action was to prejudice us or bind us to taking the country in any sort of way, and he was told not. They had, therefore, at the present moment an absolutely free hand. They might stay or they might go. He urged the Government to show firmness and determination, and to act upon their own opinions, and if they really honestly considered that we should be losers by remaining at Uganda, although they had proposed this Estimate, yet at the last moment say they would withdraw it, and at the same time withdraw bag and baggage from this horrible place.

*MR. J. W. LOWTHER (Cumberland, Penrith) said the hon. Member for Northampton always looked at things from a humorous point of view, and very often threw a new light upon the subjects which the House might be discussing. He was afraid on the present occasion he could hardly compliment the hon. Gentleman upon his originality. Every one of the arguments he had urged to the Committee had been repeated, not once or twice, but several times by the hon. Member before, and none of them had found any acceptance from the House if they were to judge by the results in the Division Lobby. The hon. Member began by saying he thought Lord Salisbury was a much more sensible man in his foreign policy than his successors had been.

MR. LABOUCHERE: I did not say his successors; I said his followers.

MR. J. W. LOWTHER said, that at any rate the hon. Member was perfectly impartial, because he voted just as much against Lord Salisbury's successors as against Lord Salisbury himself when he was in charge of the Foreign Office, in spite of his admiration for the late Foreign Secretary. The hon. Member told them he had been reading Reports on Uganda. He was afraid, however, that the hon. Member had not digested them, for the bulk of his argument was that this country had no possibilities of soil; that its soil was unfertile and its climate inclement if not deadly.

MR. LABOUCHERE: Will the hon. Member excuse me. I never said anything of the sort. I said the climate was not a good climate for Europeans.

*MR. J. W. LOWTHER said, he seemed to have been singularly unfortunate in having apprehended the views of the hon. Member. He certainly gathered from him and the right hon. Gentleman that one of their objections to the retention of Uganda was that the climate was an unsuitable one. Upon what did the right hon. Gentleman the Member for the Forest of Dean base that? He based it, among other things, upon the fact that Sir Gerald Portal fell a victim to the climate. He thought it was pretty well known that the most lamentable death of Sir Gerald Portal was not due in any way to the climate of Uganda, but was solely attributable to the insanitary state of that portion of London in which he happened to be residing on the occasion of his last visit here.

*SIR C. W. DILKE said, he only referred incidentally to the death of Sir Gerald Portal. His main argument was that a country which was less than 4,000 feet above the sea and on the Equator was a country impossible for continued European life.

MR. J. W. LOWTHER distinctly denied that. The very circumstances which the right hon. Gentleman cited, that this country was under the Equator and between 3,000 and 4,000 feet high, were circumstances which showed that it was a sanitary climate compared to those in which Europeans flourished which were not so high, not upon a plateau, and further south or north of the Equator. He thought it was generally well known among those who knew Africa that the climate immediately under the Equator was better than the climate a distance from it north or south. He supposed everybody would admit that to live upon a plateau between 3,000 and 4,000 feet high was a more sanitary residence than to live at a lower level. But he was going to say that the Report of Sir Gerald Portal himself contradicted the statement as to the alleged unsuitability of the climate. Sir Gerald said that Uganda had a fertile soil, a temperate climate; that it occupied a strategical position of great natural importance; was peopled by a race of much higher intellectual development and civilisation than any other central or Eastern African tribe, and that a firm hold had been taken by Christianity on the country. He was perfectly ready to admit that the country was not very highly developed, and that they would not be able immediately to start a great trade with the country, but in what new country like this did they ever find that such was the case? Everything that had been said as to the impossibility of developing trade in Uganda might have been said with equal truth with regard to the north-west of Canada and the Western States of America. The reasons which led him to rise, however, were not to defend the Government against their own supporters, but to ask a few questions of his hon. Friend the Under Secretary for Foreign Affairs with regard to the very lucid statement he had made. First, he should like to know whether the Estimate now submitted was to be the only Estimate, or whether the House might expect another Estimate? He should also like to call the attention of the Committee to the fact that we were again dealing with the whole of this question in a patchwork fashion, which was a great mistake. At present it was really a Chinese puzzle to make out where we were in this matter. If they began at Zanzibar and Pemba, what was our position there? We had a British Protectorate over these two islands. The Sultan was ruling; but mark this curious thing: In consequence of the Treaties made by the Sultan, before our Protectorate was taken over, with many other foreign Powers we had no power to enforce our law upon any single foreigner residing in that country, although we had the Protectorate of it. We had there the conflicting jurisdiction of Consuls or Vice Consuls of all the countries with whom the Sultan had any relations. In addition to that, we had now a regular dual system of government. Most, or a considerable number, of the Sultan's officials were Englishmen, and yet in order to watch these Englishmen we had a whole establishment of our own—a Consul General, Vice Consul, a Consular Judge, and all the staff of a Consulate, whose whole duty was to watch the English officials in the employ of the Sultan, and to report on their action home to the Foreign Office. He was perfectly ready to admit also that the hon. Member for Northampton was perfectly correct when he made the statement with reference to the position of slaves in Zanzibar and Pemba. The importation of slaves was abolished by the Treaty between this country and the Sultan of Zanzibar in 1873, and we might by this time naturally have looked to the total abolition of slavery in Zanzibar and Pemba. Yet there was not the least doubt that slavery, although not so rife now as it was then, existed to a very considerable extent in these islands. The difficulty of dealing with it was, no doubt, very great, and until we could get rid of the Treaties with these foreign Powers, and until we could get rid of the acceptance of the status of slavery, we should never be able to deal with this matter at all. He passed to the mainland of Zanzibar. First of all, we have the strip of territory known as the 10 miles strip. That, again, formed part of the possessions of Zanzibar, and was under the Protectorate, but it was leased to the Imperial British East Africa Company. In that strip foreign Treaties ran and extra-territorial jurisdiction existed. The Company, therefore, had no authority over the nationals of other nations. The Company could not lay any taxes because of these Treaties. They could not impose any taxes upon Englishmen, but they could make laws for the Zanzibarees because they had the authority of the Sultan. They could not levy transit dues because the Sultan had placed his territories under the free zone, and therefore goods were able to pass through this strip of 10 miles free of transit dues. That was a very false position for this part of the country. If they went further north from Kipini to Juba they found that was a British protectorate; that was not limited to the 10 miles strip at all, but extended for some distance. The Treaties were not in force in that part of the country because it did not form part of Zanzibar, and therefore the Treaties made by the Sultan were not in force there; but they had handed it back to Zanzibar, and therefore, though for some purposes it was not under Zanzibar, for other purposes it was. Then there was also the Protectorate of Witu, which was a British Protectorate. There the Treaties were not in force. It was handed over to the British East Africa Company, which he believed, decreed the abolition of slavery; it had been ceded back by the Company to Her Majesty's Government, and so far as he understood the matter the Government had now placed it under the Sultan, therefore the abolition of slavery, declared by the Company to take effect in 1896, would not take place, because the status of slavery was recognised in the Protectorate of Witu. Then, taking the 10 miles strip, they came to the sphere of influence of Great Britain. He did not know how far the Company claimed still to administer that country; he believed they claimed it as far as Dagoreti or Fort Smith—which had a homely British Sound connected with it—and he did not think his hon. Friend opposite was clear in his statement with regard to this matter. That part of the country was administered apparently by the Company to the present moment, and yet, as far as he was able to understand his hon. Friend, this very part of the country would also be administered by one of his Assistant Commissioners, the appointment of whom he mentioned to them to-night. He would like to ask what about this Freeland expedition which it was said was about to make its way into this portion of the country. Those of German nationality were excluded from setting up any Sovereign rights in this part of the country by reason of our Treaty with Germany, but other nationalities were not excluded. He was given to understand this Freeland expedition was composed, in great measure, of Austrian subjects, and he would like to ask his hon. Friend by what means these Freelanders were going to be governed if they took up their position in that part of the country which was part of the British sphere which he believed was still under the Charter of the Company, and which, at all events, under the proposals of the Government would be under the jurisdiction and dominion of the Assistant Commissioner? Then he came to the portion that lay between Dagoreti and Uganda proper. So far as the Government of this portion of the country was concerned, he did not understand the Government made any proposals whatever. A Protectorate was to be established in Uganda proper, a Commissioner was to be appointed whose jurisdiction was to be limited by the boundary of Uganda proper. But what was to happen to that part of the country that lay between Uganda and Dagoreti put under an Assistant Commissioner; who was to have charge of the communications? Surely this Assistant Commissioner ought to be under the control, not of the Commissioner at Zanzibar, but of the Commissioner in Uganda, otherwise a state of friction was perfectly certain to supervene. The Commissioner in charge of the communications would have to superintend the forwarding of all the necessary stores from the coast to Uganda. He could imagine that complaints were very likely to arise that the stores had not arrived; that they were insufficient in quantity and quality, and so forth, and could anything be more ridiculous than the placing the man who was in charge of these communications, not under the Commissioner in charge of Uganda, but to place him under the Commissioner in charge of Zanzibar? Then he came to the portion of the country which lay beyond Uganda. They certainly understood that when Major Owen had gone to Wadelai he was a British officer. He had planted the flag at Wadelai, and were they to understand now that orders had been sent to recall Major Owen and to haul down the flag, to use the expression that had already been used this evening? If not, what provision was going to be made for that country of Unyoro which they had lately conquered, and out of which they had driven the Mahommedans, and across which they had established a line of forts? His hon. Friend was silent with regard to what provision would be made. He went further north, and found that between Lake Albert and Fashoda, so far as the left bank of the Nile was concerned, they had leased that to the King of the Belgians, and he would like to put one or two questions to his hon. Friend with regard to that lease. Were all the terms of the lease contained in the Paper which had been communicated to the House; if not, would they have them, or would there be any further agreement? Was it perfectly clear and understood that when the lease came to an end in consequence of the death of His Majesty the King of the Belgians, there would be no claim, for instance, for unexhausted improvements? What he meant was, supposing the King of the Belgians spent large sums of money in developing that country; supposing he established forts and maintained an army of some character in that district, would those forts be left to us to occupy, and would that army be withdrawn without some compensation, pecuniary or otherwise? He thought it was most desirable that it should be made perfectly clear, as between ourselves and the King of the Belgians, that no such claim would be entertained whenever the lease might fall in, and that they were not making themselves liable to-day to have to make any pecuniary or other payment in consequence of the expenditure the King of the Belgians might make on behalf of the Congo Free State. There was some doubt about it in his mind, as it was quite consistent with the terms of the Papers presented that such a claim might be made by the executors of the King. The King would be dead, and not there to explain any arrangement come to at the present time. His successors might very likely be France. Supposing in that case the Congo Free State had spent large sums of money in the country, and the French Government exercised their right of pre-emption and became the owners of the whole of the Free Congo State, would they retire from the country at once without making any claim against us? At all events, he thought it was desirable this matter should be placed beyond the possibility of doubt, and that they might not in the future be met with large claims for what he ventured to call unexhausted improvements, and find themselves in considerable difficulty with their nearest neighbour, by reason of the fact that troops might be established in that district from which the successors of the King would not be prepared to withdraw until they received some compensation for so doing. He thought he had dealt with that part which lay most to the west of that portion of the Nile basin; but how about the right bank of the Nile, as far as Fashoda? They could not allow it would be possible to permit the King of the Belgians to develop his sphere on the left bank of the Nile if we ourselves did not do something on the right bank, and yet no provision was made in the proposals of the Government for dealing with that, they were simply told the Commissioner residing at Uganda was to keep on good terms with his neighbours. That was an extraordinarily vague statement; it did not imply any authority or any power in the neighbouring States; it left our flag, as he had said, planted as Wadelai; it left the whole line of forts and that district of the Nile over which they had already certain Sovereign right, as it were in the air, and he must say the conduct of the Government seemed to him somewhat peculiar in this matter. Here they had been hesitating for a year and a-half whether they should retain Uganda, and then they heard that they not only retained it but retained Sovereign rights that went 600 or 800 miles beyond Uganda; they were a long time shivering on the brink before making a plunge, but when once they plunged in they seemed to have taken a swim of some 500 miles down the Nile. He hoped it would not be thought he was grudging the money or finding fault with the agreement made with the King of the Belgians under all the circumstances. On the contrary, he thought it was reasonable and in the interests of this country and of British East Africa. He had shown what an extraordinary bit of patch-work the whole of their position in British East Africa was. His point was that it was no good going on administering the country in this way. As announced, they had a Protectorate in Uganda and one in Zanzibar, and between them the route of administration was left in a very vague and unsatisfactory state, a sort of Siamese twins.

*Commander BETHELL: It is in Protectorate.

Mr. J. W. LOWTHER said, it was not because it came to an end at the 10 mile limit, and then it was left in the control of the Assistant Commissioner, who was to be called the Director of Communications, or something of that kind. But they had no right to enforce their government in that country, which was only sphere of influence. He supposed if they made Treaties with the Chiefs, through the Chiefs they might be able to enforce something, but he maintained it would be a most unsatisfactory, a most anomalous, and a most difficult matter to deal with if left in the condition in which it was now. He said that the whole of British East Africa ought to be treated as a whole; it should all be placed under one Consul General, whether he resided at Zanzibar or Mombasa. For his part, he should prefer to see him residing at Mombasa, which was a finer part, and could be more easily defended. That, at all events, would avoid all friction which might arise from having one British Protectorate under one Commissioner at Uganda, and another Commissioner at Zanzibar; it would avoid all friction, and he thought also it would avoid a great deal of expenditure. The whole country would be very easy to manage. Under the Brussels Act all arms were excluded. It was perfectly true there were many arms in the country at present, but that was due to the fact that they were imported before the Brussels Act came into force. The full force of that Act could not be felt for some little time. When the guns had burst or been broken, and no gunpowder could be got, of course the full force of the Brussels Act would begin to make itself felt, and therefore he said the country was an easy one to govern. He also wished to urge that, whilst these arrangements were being made, it might be well to make further arrangements with regard to Zanzibar itself. The present Sultan had only been a short time on the throne; he had a Civil List, and probably he would be content to retire upon that Civil List. The Sultan was not, he believed, the nominee of the Arabs or Zanzibarees; he was a nominee of Great Britain; he was placed on the throne with the assistance of the blue-jackets landed from one of Her Majesty's ships stationed in the harbour, and there would not be much difficulty, therefore, in inducing the Sultan of Zanzibar to retire upon the handsome Civil List he at present enjoyed. And the great benefit of that would be that when the Sultan of Zanzibar retired all the Treaties made with foreign countries would go at the same time, the whole of this extra-territorial jurisdiction, which caused a great amount of friction in Zanzibar, would disappear, the double cost of administration would also disappear, and in addition to that they would be able, for the first time, to levy taxation. They could not do that at the present time, they could not tax any of these foreigners resident in Zanzibar, because they held immunity from taxation under the Treaties made with the Sultan. They had a direct precedent for this matter in this, that when Germany took over the large strip of coast that belonged to Zanzibar, lying south of British East Africa, the same thing was done without protest. Then he ought also to say that the time would then seem to be ripe for applying the Indian Act of 1843 to Zanzibar, to abolish the status of slavery, which would give a slave a status and a position in the Law Courts. At present, what happened? When a slave went into a Law Court the Judge said—"I don't know you, you have no legal status as a man, and I cannot deal with you." If they treated a slave as a free man they might be sure that the whole of slavery would disappear very rapidly. And, lastly, he came to the keystone of the arch of the whole of this matter—he meant the railway. They were going to declare a Protectorate of Uganda, and that, he presumed, implied protection; but how were they going to protect Uganda without a railway? They could not fully protect Uganda until they solved the difficulty of communication with that country, and the only way of solving the difficulty was by making a railway, if not to the Lake, at all events over a great part of the country that lay between that and the sea; it was the only means they had of developing the interior. When once they had declared a Protectorate it was their duty to do the best they could for the country, and the only way was by making a railway. The real route to Uganda at present lay through the German sphere, and it was the road by which Government stores at this moment were sent to Uganda, 6 or 6½ per cent. duty being paid for goods forwarded that way. Then the railway was their great civiliser. He listened with the greatest attention to the speech of the right hon. Gentleman the Member for the Forest of Dean, and he was perfectly astonished to find that from beginning to end of that speech, which lasted an hour-and-a-quarter, the right hon. Gentleman did not once refer to the existence of the Brussels Act. One of the chief arguments for their going on with British East Africa, for going to Uganda at all, one of the chief arguments for making the railway was that we were bound to do so under the arrangements entered into in the Brussels Act.

*SIR C. W. DILKE said, the reason he did not was this: He was speaking against the Government proposals, and that the present Government destroyed that argument in 1892: the Chancellor of the Exchequer's whole speech was directed to it.

MR. J. W. LOWTHER said, that was a perfectly fair statement, but from their point of view he maintained that after they had taken a leading part in summoning that great Conference in Brussels, and had sent some of their best men there to consider the question, they were bound to carry out their obligations and not give them the go-by completely, as they seemed prepared to do. In the very first clause of the Brussels Act the development of the country by a system of railways and the putting down of the Slave Trade by this very system was announced as the right method to adopt in dealing with Africa. Yet it appeared they were to get all the Kudos of being philanthropists, and humanitarians, and all that, and yet when it came to advancing a single step towards the cause of humanity they refused to put their hands into their pockets. He said the construction of the railway was their debt due to Europe under the Brussels Act. They had not done a thing in British East Africa in respect of their responsibilities under that Act. He admitted that further south, in British East Africa and Nyassaland, they had done a good deal in making roads, and so forth, but in British East Africa, in that respect, they had not done a thing to carry out their responsibilities under the Act. He hardly liked to trouble the Committee with quotations at this hour, but for support of their views on the question that the railway was the keystone of the arch, he need only refer to the Report of Sir Gerald Portal. One of the hon. Members who spoke to-night said that Sir Gerald Portal was not personally enamoured of the railway. This was what Sir Gerald Portal said on page 37 of his Report—

> "The whole problem of the development of East Central Africa, the prospect of the creation of a profitable British trade, the suppression of internecine religious wars, the security of European travellers, the control of the Lake District and the upper waters of the Nile, and, above all, I may confidently add, the only hope of really and definitely killing the Slave Trade within a reasonable time, all resolve themselves into the all-important question of transport and communication."

And later, he said—

> "The only means of effectively doing that is by making the railway."

And let him also add that the £50,000 asked for by this Vote was the very sum Sir Gerald Portal recommended should be taken, and in that sum he included an estimate for beginning the railway. It followed that, at all events in his view, the railway was absolutely requisite and necessary. If he wanted to dig up quotations, he could go to the speech which was made about a year ago by the hon. Gentleman who was now the Solicitor General. The hon. Gentlemen was arguing against the acquisition of Uganda, but he said that if they were to occupy Uganda it was absolutely necessary that they should have better means of communication than those existing at present, and the simplest way would be to construct a railway. And the same thing had been said to-night. The country had made up its mind to retain Uganda; the Government would have to make up its mind to make the railway. The railway could be made; the early part of it, at all events, could be made cheaply, and a beginning should at once be made with that part—from the coast to the plateau—while the difficult part could be traversed in caravans. The Opposition were not prepared to divide against the Government in the matter, but every Member on the Opposition side had heard with regret the statement of the Under Secretary that the railway formed no part of the plans of the Government. They believed that the railway would have to be done sooner or later. It was only a question of time when. They could not develop the country; they could not get good out of it, either for themselves or for the nations whom they had undertaken to protect, until the railway was made. Having assumed a Protectorate, it was their duty to make the best of the situation, and the only way they could do that was to construct the railway. He remembered that when he had the honour of introducing this matter to the House three years ago he used an expression which had been a good deal canvassed. He said then that they stood at the parting of the ways. They did stand then at the parting of the ways, and since that time they had gone on straight, never varying in their policy in the matter. The Party opposite left the high road. He congratulated them on having returned to it. Their pace was rather slow; and the only anxiety of the Opposition was to take them by the hand, to quicken their pace, so that together they might march along the road which he believed was the only safe one, not only for the dark races which they had undertaken to protect, and for whom they were responsible, but for British interests also.

*Mr. DUNN (Paisley) said, he had spent a good deal of his time in Africa and had very large commercial relations with that Continent. This was the reason why he presumed to address the Committee. He had followed the question of Uganda with interest, and on the question of the voting of a railway survey he had voted against his own Party in favour of that survey. He was very glad indeed to know that the Government had decided to declare a Protectorate over Uganda. He could not understand how they could possibly have done otherwise under the circumstances. As to the agreement that had been entered into with the Imperial East Africa Company, he was very much opposed to what had been done in Africa with reference to Chartered Companies. The responsibility which the Imperial Parliament itself ought to have was placed upon such Companies. The present Government, when they came into Office, found the Chartered Company in existence, and could hardly have acted otherwise than they had done. We had had too much vacillation of policy in Africa. He could remember when what is now the

Orange Free State was our possession, and we all remember how the British flag was hoisted in the Transvaal, and how it was declared by our Representative that we would never withdraw from it. We ought, in his opinion, to consider carefully before taking possession of any territory in Africa, and, having decided to take a certain course, we ought to stand by our decision. He had obtained a good deal of information from those who had travelled from the coast to Uganda, and he saw no reason why Uganda should not become a very valuable British colony in the future. Whilst he approved of the policy of the Government in proclaiming a Protectorate, he regretted very much that they had stopped there. He was strongly in favour of the establishment of a railway between Mombasa and some point on the way to Uganda—say to Kikuyu, to begin with. Without a railway he confessed that his South African experience taught him to believe that they would not be able to make anything of the country —or retain it. In South Africa it was found that the natives, when they had been educated, became very valuable workmen. In South Africa the natives had constructed the railways and the roads, and laid the telegraph lines, whilst when educated they gave very little trouble indeed. He had no doubt that, as civilisation progressed into the interior of Africa, the natives of East Africa would prove valuable allies of the colonists. A railway, however, was absolutely necessary. France, Germany, and other Powers were grabbing land in Africa, and unless Great Britain improved its communication with Uganda it was unquestionable that troubles would arise before long, and instead of having to pay £50,000 a year for keeping up a railway, we should have to pay perhaps as much as had to be expended two years ago—namely, £2,000,000, upon the expedition to Bechuanaland. The estimate given of the cost of a railway to Uganda was absurd. All that was needed was a narrow gauge railway with small engines—in fact, a sort of tramway. He believed that such a railway would not cost more than £250,000 for 250 miles. It might in time be constructed to a place not far from Lake Victoria Nyanza, and then a steamer on the Lake would provide connection with Uganda. The new Protectorate was one of the most fertile districts in Africa, and the Scottish Mission found some of the healthiest spots in the eastern part of the Continent, near that gigantic mountain Kilimanjaro, which was four times as high as Ben Nevis. He would strongly urge the Government to take steps as soon as possible to commence the construction of a railway.

*MR. JOSEPH A. PEASE (Northumberland, Tyneside) said, he wished to offer a few remarks on that aspect of the question under discussion which was connected with the subject of slavery in East Africa, and he thought it especially necessary to do so, because the Foreign Office had unreasonably declined to receive a deputation from the Anti-Slavery Society in January last. He thought he would be able to show that no Member of the House ought to support a policy in Uganda which was not identified with a British administration, for the adoption of any other policy would inevitably and undoubtedly tend to encourage slavery. He much sympathised with those hon. Members who felt inclined to go into the Lobby against the Government because they attributed the retention of Uganda to Jingoism, but he believed that the policy advocated by the hon. Member for Northampton (Mr. Labouchere) would strike at the very root of the development and extension of the British Empire. He hoped that hon. Members would hesitate before resisting the Vote, because he was certain that if Great Britain declined to remain in Uganda a great opportunity would be afforded to the Arab slave raiders to pursue their horrible operations unrestrained in the centre of Africa, and to make slave raids in the district between Uganda and the coast. He wished to ask the Government what they proposed to do in connection with the abolition of the legal status of slavery. If they did not propose to abolish such legal status he hoped they would give some more adequate reasons for their inaction than they had hitherto given. The question was not an unnatural one, inasmuch as the present Government in taking over the responsibilities in the Province of Witu from the British East Africa Company had for the first time in the history of British Governments legalised slavery, and this alone was a sufficient reason to account for the public being somewhat anxious as to the course the Government were about to adopt.

Sir Gerald Portal was certainly no advocate of the legal status of slavery. In his Report he states—

> "It is probable that in the course of a very few years Mahomedans will cease to be a political factor of any importance;"

and it was noteworthy that to Mahomedanism was due the legal status of slavery, and he alluded to an Agreement signed by King Mwanga and himself, under which

> "slave trading or slave raiding, or importation of people for sale or exchange as slaves, was prohibited."

King Mwanga undertook

> "For himself and his successor to give due effect to such laws and regulations having for their object the complete ultimate abolition of the status of slavery in Uganda and its dependencies as might be dictated by Her Majesty's Government."

He (Mr. Pease) thought that we ought certainly to remain no longer inactive when even an African chief was prepared to carry out the abolition of slavery in the event of the Government dictating that step. On page 36 of the Report Sir Gerald Portal said, in reference to the appointment of a British Commissioner—

> "It would be his duty to interfere in any cases of great cruelty or of slave trading that might be brought under his notice;"

and he added—

> "Due precautions would have to be taken against anything approaching to a trade in slaves."

The British and Foreign Anti-Slavery Society, on whose behalf he (Mr. Pease) was addressing the Committee, had always advocated a practical policy, and the evidence which they had amassed, as well as their very long experience, he thought justified the hope that some weight should he attached to their recommendations. They did not advocate an immediate, sudden, or wholesale emancipation of slaves. He (Mr. Pease) regretted to have to admit that slavery did exist in Uganda. Domestic slavery was not only in existence there, but caravans constantly passed through that very extensive district. On February 15th last Mr. Ainsworth, the Agent of the Imperial British East Africa Company, reported from Machakos—

> "That considerable traffic in slaves took place throughout that district, but that owing to European influence it was surreptitiously carried on,"

and he stated

> "that were this influence to be withdrawn, that district would again become a slave centre."

In Captain Lugard's book it was stated that

> "the establishment of a firm administration so far in the interior as Uganda would be of immense value as against the Slave Trade. For its influence would be far-reaching, and would react on the districts to the north-west, in which the Slave Trade is rampant."

He was sorry also to note in this book that some of the missions even appeared to be tainted with the Slave Trade; some of the missions had purchased slaves in Uganda and retained them by force, in order that they might convert them to their particular creed or religion.

Mr. DODD (Essex, Maldon) asked if the hon. Member meant to suggest that the Scottish missions had done that?

Mr. J. A. PEASE said, he referred to Captain Lugard's book, and in that book Captain Lugard referred to missions having purchased slaves and retained them by force in order to convert them to their particular religion.

Mr. DODD: Were they the Scottish missions?

Mr. J. A. PEASE said, he was quoting from Captain Lugard's book, which did not specify the missions, but alleged that certain missions had purchased and retained slaves to secure them as converts. But he thought that all authorities would unite that the presence of Europeans in that district was an enormous check upon the Slave Trade. The abolition of the legal status, by the introduction of Sections 367, 370, 371 of the Indian Code, had everywhere else succeeded, and was a policy which the Anti-Slavery Society had never ceased to advocate in public and in private; it had been successful on the Gold Coast, in Cyprus, and in India. It would be idle for the Government to allege the cases were not parallel, as it had not only succeeded in Mahomedan India, but this very Government had, in a letter dated January 25, 1893, written as follows to the Secretary of the Imperial British East Africa Company:—

> "Mr. Rodd has asked what powers the Agent has outside the Sultan's dominions. He has been told, in reply, that in Lord Rosebery's opinion the responsibility in the case rests with your Company, who, by the Agreement between Sir C. Euan-Smith and Mr. Mackenzie of March 5th, 1891, undertook the sole responsibility regarding the administration and future proper government of the Province of Witu, with a judicial administration of the territory in

accordance with the procedure and provisions of the Indian Civil and Criminal Codes."

If, therefore, the policy was good enough for the Government to force the Imperial British East Africa Company to adopt, it ought to be good enough for them to adopt themselves. He considered that the abolition of the legal status was to be preferred to emancipation, because the latter would mean the sudden withdrawal of all labour, and that might be productive of hardships to even the slaves themselves, and would be accompanied by other complications, such as the possible revolt of the Arab slaveowners, or demands for compensation, whereas the abolition of the legal status would not involve any disturbance, and where the slaves were kindly treated and contented they would remain in their *status quo ante;* but the right to procure protection would be a potent force against a cruel master, who no longer could with impunity be able to maim, mutilate, or ill-treat his slave at will, and there would be no cessation of progress. Uganda had been said to be the key to Central Africa; be that as it might, at any rate the coast immediately around Mombasa was the door to Uganda, and the interests of the coast and the interior were largely identical, and the policy to be adopted ought to be inseparably bound together. And, therefore, as an illustration he would take the case of the Island of Pemba, and indicate what the difference would be there between emancipation and the abolition of the legal status. On this island we had no representative; a missionary or a resident European were practically unknown, and slaves here might be ill-treated with impunity. That they were at times so ill-treated was proved by the condition of fugitive slaves who, from time to time, sought the protection of our ships of war stationed in those waters, when they came within reach of the shores of the island. If these slaves were emancipated the clove plantations would go out of cultivation, the slaves would or might become destitute, there might also be a revolt of their masters, and a source of revenue would be destroyed. If the legal status were abolished the plantations would remain cultivated, the revenue would be maintained, slaves would be able to, so to speak, barter their labour to the masters who treated them best, and thus gradually and effectively secure for themselves the advantages of free labour. The word "Protectorate" was entirely a misnomer when applied to the Islands of Zanzibar and Pemba, as no protection was afforded to the natives of the islands. He was informed that if a native from the Island of Cyprus went to Pemba he had the rights of a British subject, but these rights were absolutely denied to a native of the island. What right, he asked, had they to differentiate between the Asiatic and African races in this way? There seemed to be only two policies compatible with the extinction of slavery in British East African Protectorates—one to abolish the Sultanate, and to treat the Protectorates as Crown Colonies; the other to retain the Sultan as a figurehead, and to introduce Sections 367, 370, 371 of the Indian Code.

DR. CLARK (Caithness): That has nothing to do with Uganda.

MR. J. A. PEASE, continuing, said, that if they abolished the Sultan no injustice whatever would be perpetrated, as there was no law of hereditary succession, the present man having been appointed because he would be a mere puppet, and he could be pensioned, instead of continuing to receive £10,000 to £20,000 per year. And the advantage would be that a rotten system would be replaced by a sound one, at a saving estimated by a competent authority to be £8,000 per year. On the island of Pemba the——

THE CHAIRMAN: Order, order! I do not think it is in Order for the hon. Gentleman to go into details in regard to Pemba upon a Vote which is confined to Uganda.

MR. J. A. PEASE said, he bowed to the ruling of the Chair, but he thought the Vote was in connection with our East African policy generally.

THE CHAIRMAN: The Vote applies only to expenses in connection with Uganda.

MR. J. A. PEASE said, he presumed he should be in Order if he alluded to the policy of the Government on the mainland. It was all-important that the Mahomedan law which existed on the mainland should be no longer allowed to prevail. It was humiliating for them to confess that they legalised slavery on the mainland, while France in 1848 abolished it, and Portugal abolished it in 1878. Germany permitted the right of slaves to purchase their own freedom, whilst by a secret Decree of August 20, 1890, the British Government refused to the slaves the power to purchase their freedom, and absolutely directed the owners to punish fugitive slaves, irrespective, too, of the treatment to which they might have been subjected. There was no danger to be apprehended by the policy he advocated. Sir John Kirk, than whom there was no greater authority, wrote in a Despatch to the late Lord Granville, dated November 22nd, 1884—

> "I shall avail myself of the present occasion to urge upon the Sultan the advantage he would gain by ignoring slavery as a status recognised by law in Zanzibar and Pemba, as, thereby, freemen would gladly come over in numbers in search of wages and food, who now are afraid to do so, and who, if they do, are kidnapped on landing and claimed as slaves by someone or other on shore."

It is a disgrace that this advice, which was tendered some 10 years ago, and which Sir John Kirk holds still, has not yet been adopted. Though Sir John Kirk's opinions ought to require no confirmation, yet he is supported by other authorities. The late Lovatt Cameron, the great African traveller, wrote only as late as November 22nd last—

> "Slavery should be absolutely abolished wherever a British Protectorate is proclaimed. If the various Agreements signed by the various Sultans of Zanzibar had been carried out, there would be now no agricultural slaves . . . . and there can exist no reason why the slaves working in the plantations should not be declared free absolutely and without any compensation to their putative owners."

The Decrees to which he refers are those of June 5th, 1873, which declared the exportation of slaves from the Sultan's territories should cease, and those of January 25th, 1876, March 13th, 1885, and August 1st, 1890, which confirmed that of 1873, but through the Sultan's administration and the operation of the Mahomedan law, they all are allowed to have practically no effect.

Mr. DODD: May I ask, Sir, if it is in Order to discuss the Mahomedan law on this Vote?

The CHAIRMAN: I do not think it is in Order on this question, which refers only to the expenses in connection with Uganda.

Mr. J. A. PEASE said, he would point out what appeared to him the three great curses in East Africa—slavery, internecine tribal wars, and caravans under native leadership—and he believed that a railway would do a great deal to remove these curses. The first step towards abolishing slavery would be to abolish the legal status, and by that means set free labour for the construction of the railway about which Sir Gerald Portal makes the following reference in his Report:—

> "To efficiently check the Slave Trade, there is but one course open. The only means of effectively doing this is by making a railway. . . . . . The only hope of really and definitely killing the Slave Trade within a reasonable time."

He had no intention to dwell upon the horrors and cruelties of the slave traffic, the mutilation of boys for the purposes of the harem, or the torture and misery endured under a system where death too often was welcomed as a release from bodily suffering. He trusted the present Government might see their way to construct a railway, even if only for the present, as far as Kikuyu. A railway would strike a great blow at slavery, as porters would not then be required to convey goods through the interior, and human beings would no longer be utilised as mere beasts of burden, and thus one demand for the creation of slaves would be destroyed. It was amazing to think of the number of deaths that ensued in connection with the Slave Trade in Central Africa. He believed he was not exaggerating when he said there were about 100,000 men raided annually, and probably only about 10,000 of them ever reached the coast. Many of these slaves were brought over in canoes to Zanzibar. Some went to Morocco, some to Persia and Arabia, and some to other districts, but he believed the Government could do a great deal to stop slavery by the occupation of Uganda. He knew that some hon. Members below the Gangway did not consider that the money was well spent in the occupation of Uganda, but he submitted that they would save in other ways quite as much. For instance, they would be able to reduce the number of ships required to look after the slavery on the East Coast; and would be able, in conformity with the Brussels Act, to destroy the supply of slaves from the interior. The cost of their ships for the suppression of slavery was between £100,000 and £200,000 a year, and nearly the whole of that would be saved by adopting the course proposed. The East Africa Company had done good work in the interior while they occupied the country; they had liberated something like 3,000 slaves, and had undertaken to liberate every slave by 1896. From an economical point of view he would urge the Government to construct this railway, and he would like to ask if it was proposed to make telegraphic communication between the coast and the interior, because he believed this was all-important? He would then summarise his observations by stating that, by administrative reforms, and a reduction of the cost of the Naval Station, funds could be provided to finance the railway, to meet the claims of the Imperial British East Africa Company in respect to their claim, due to their expenditure of £450,000. By adopting a sound policy the Protectorates could thus be made to become a diminishing burden upon the Imperial Exchequer. From an economical point of view he would urge the construction of the railway, but if he had failed to convince the House of its necessity, yet he would appeal to the House for the sake of our national honour and traditions, and our duty to our fellow-creatures, to once for all abolish the legal status of slavery. No policy, in his humble judgment, could be successful unless based upon high moral principles, and he trusted that Members of the Government, whilst they might give due weight to other considerations than those he had urged, would not forget a cause which would earn for them the lasting gratitude of the poor African negro; and other Members of the House, in giving their votes that night, would not be oblivious to the claims of humanity, and remember, in the words of the Poet Cowper—

> "Fleecy locks, and black complexion,
>   Cannot forfeit Nature's claim,
> Skins may differ, but affection
>   Dwells in White and Black the same."

*SIR J. **KENNAWAY** (Devon, Honiton) said, he should not have interposed but for the hon. Member for Northampton (Mr. Labouchere) trotting out the old fallacies. It was represented that the missionaries had been calling for the aid of secular arms, and that they went to Uganda supported by Maxim guns. The contrary was the case. The missionaries went to Uganda without any Government support, asking for none and receiving none. When their missionary Mackay was in danger it was decided that Government aid should not be asked, and when Bishop Hannington was murdered no demand for assistance or troops was made. And so they would have been content to remain if the secular power had not come in, in the shape of the East Africa Company. Then it was that the whole relations of the missionary with the natives were changed. Parties were formed, and when the question of withdrawal came up it was then felt that the missionaries had been prejudiced by the action of the State, and they had a right to demand they should not be put in a worse position by the action of their Government than they were in before. The late lamented Bishop Smithies—whose death they all deplored—wrote at the time that the missionaries would have preferred to have been left to work alone, that the most healthy missionary work was that which was done when they were not allied with any Military Power. When a foreign Power had intruded itself it was necessary for the missionary to be allied to that Power, and it was then an act of most cruel injustice to the missionaries for the nation or the Company to withdraw from the country, and Sir Gerald Portal took the same view. With regard to the assertion of the hon. Member for Northampton (Mr. Labouchere) that the missionaries were practically traders, he would like to know what authority the hon. Member could give in support of his assertion. The missionaries were absolutely forbidden to trade, and the Society which he represented had spent more than £250,000 in carrying out its work. According to the hon. Member there was not much to be made out of this country. Sir Gerald Portal said with regard to the country that it presented a magnificent future for European markets. It was easy to talk of opera glasses and to laugh about them; but there was this to be remembered in respect to the Slave Trade. It was a fact no doubt that, while the British flag floated over Uganda, slave caravans did not go through, but 10 years ago 2,000 slaves, according to Mackay, were carried across the Lake. Withdraw from that country, and the traffic would be resumed. Besides that, the moment the British forces were withdrawn there was no doubt there would be a general massacre, and large numbers would be carried into slavery. The only other point he wished to call attention to was that with reference to the Soudanese soldiers. The right hon. Gentleman the Member for the Forest of Dean (Sir C. Dilke) said these soldiers were considered as a very objectionable class of soldier. This was confirmed by Bishop Tucker, who said, moreover, that what was necessary for the protection of the country could easily be obtained from the Ugandese themselves, who had great soldierly capabilities. Of course, it might be rather difficult at present to know how to get the Soudanese out of the country, but he hoped the Government would endeavour to bring about a change.

*SIR W. LAWSON (Cumberland, Cockermouth) said, the question concerned was for whose benefit was this money to be voted. The Under Secretary proved himself to be a skilful rider because he had a bad horse to ride. To talk of civilisation and religion was all nonsense; the Company went to Uganda for trading purposes, and if the Company failed to make any money how could anyone else do so? It was said the people of Uganda had taken a firm hold of Christianity; if they had they were very different from the people of this country. And there would seem to be the less reason why Parliament should vote this money to spread Christianity. But, in truth, missionaries ought to be sent out by voluntary effort. But Christianity did not appear to have done much good in Uganda, for in the capital the people appeared to be always fighting and quarrelling on religious grounds—in fact, the place seemed to be the Belfast of Africa. It was stated that the term Protestant denoted the party who supported the British occupation; that was Ireland over again. But a religious newspaper in this country said that the disputes in Uganda seemed to have little to do with religious matters, and were more concerned with the distribution of property. All the talk about freeing slaves was insincere when the seat of slavery was Zanzibar, in our own sphere of influence. It is said that when the Sultan of Zanzibar was in this country Mr. Disraeli pressed upon him to do what he could to put down slavery; and the Sultan replied, "Yes, but the Conservative Party is very strong in Zanzibar." We were going on a filibustering expedition. One of the best of missionaries summed up the whole case in this way—formerly we stole Africans from Africa, and now we stole Africa from Africans. It was admitted that we should fail in our ostensible objects unless we made a railway, which we were not going to make; and therefore he should protest against this policy as unjustifiable and dangerous.

*MR. LAWRENCE (Liverpool, Abercromby) said, he considered that the British East Africa Company had been unfairly treated as compared with the Niger Company, and that the former was described as a Trading Company. Instead of trading it had done national work in resisting an almost national enemy. The only trade it had attempted had been crushed at the request of Her Majesty's Government. It offered to emancipate British India trades from the usurious money-lenders of Zanzibar by lending money at reasonable interest; but the British Foreign Office interfered, and this trading was forbidden. This was one of the unjust things of which the Company had to complain. It was said by some that the Company had failed. The Company had not failed, but they could not be expected to make bricks without straw. What the Company had done was to bring under British influence 400 miles of coast line which otherwise would have gone to the Germans or someone else; also three important islands and the potential district of Uganda. The initial expenses of the Niger Company had been capitalised with the good will of the Foreign Office, and the Company had been empowered to raise revenue by duties. If the same had been done for the British East Africa Company it might have gone forward. It had not traded in liquor, as the Niger Company had done. No doubt in one sense the Company owed its origin to the enterprise of private individuals, but they had moved in the matter really under the advice of the Government, and, as a matter of fact, Her Majesty's Government at home were the real promoters of the scheme. Sir W. Mackinnon undertook the formation of this Company, knowing that he would have to fight his way politically against the encouragement which was given by the German nation to enterprises of the sort. His conditions were the cordial support and co-operation of Her Majesty's Government similar to that extended to the

German Company by the German Government. (See Sir W. Mackinnon's letter to Her Majesty's Secretary of State for Foreign Affairs.) Had the Foreign Office acted in the way which they had promised to do, he was confident that the Company would never have got into its present difficulties. It was a great shame that this Government had not stood by the Company, because the Company had been used by them as the cat's-paw by which to get back those parts of Africa that the Germans had lately been trying to annex. It was owing entirely to the half-and-half measures that England had taken in the matter that the Company had found themselves placed in their present difficulties, and that this country had lost so many advantages. It had been suggested that because the Company had only three forts between Mombasa and the Lakes it had done nothing. But compare the German sphere with its 12 forts on the coast and four more along one of its roads, at every one of which there had been fighting, and the work of the English Company is clearly demonstrated. He was in a position to say that in those tracts of country which had been taken possession of by the Germans the natives were leaving the trade routes, and that constant hostilities occurred between the two parties. That was not the case in the territory occupied by the Company, and he was glad to say that the careful handling of the native interest by them had prevented any difficulties from arising which might otherwise have given cause for censure. The country was fast being opened up, and roads of a first-rate description were in course of construction. The Company had been obliged to undertake the supervision of many matters that really should have been done by the Foreign Office. They had freely spent their capital, and he thought in return they should have been liberally assisted by the Foreign Office; but, instead of that, the authorities at home had hampered them in many important ways. The German Government had come to the rescue of their Companies in Africa, and, although the Foreign Office had made similar agreements to assist the Company should occasion require it, they had entirely failed, when the time came, to fulfil them. It had been mentioned that the Company had lost the revenue of the country. That was not so. When the Company took over the country the revenue was £5,000 a year. According to the rate of silver at the present time, in spite of the great fall in silver, the revenue was returned at £17,000. Under the concession they were given power to raise taxes, and in case of disputes between the parties it was agreed an appeal should lie to the Foreign Office. Her Majesty's Government advised the Sultan to put his dominions under the Free Zone, thus withdrawing the power of taxation, and, in spite of the Company's request for arbitration by the Foreign Office, the latter had hitherto declined to undertake the duty. The Company felt the Report of the late Sir Gerald Portal was unfair and inaccurate in its statements. He stated the point agreed to with the Sultan was settled "after much discussion," which was not the case, as the exigencies of British influence at the time necessitated liberal treatment, and, as a fact, the Germans obtained much more favourable terms. Sir Gerald Portal stated the Company's Treaties in Uganda promised commercial advantages, whereas they said nothing of commerce, and were to be seen at the Foreign Office if Sir Gerald Portal so desired. Sir Gerald Portal complained that the Company, on retiring, did not denounce the Treaties; whereas, had it done so, the Germans could promptly have ousted England altogether. When he looked at the circumstances under which the Company had discharged its duty and considered the character of the country they had had to deal with, the valuable land being at a distance of several hundred miles from the coast, and when he remembered how all its money was spent for national interests, he thought it no wonder that after several years they found they had not the power to discharge all the duties which, according to the estimate of Sir Gerald Portal, represented a very much larger figure than in the first place they undertook to raise. He was one of those people who believed in the forward policy of England, and he had, therefore, thought it right to try and found, if possible, an Empire of the Nile Valley for England. With this feeling he had joined the Company, and he had lately had the honour of serving on its Board. The Company thought they had been somewhat badly treated by the Government, and anyone who took the trouble to read their history would, he thought, see that they had deserved well of their country.

Mr. STOREY (Sunderland) said, the hon. Member who had just sat down had adopted very much the position of an advocate of the Company. Hitherto the Committee had not heard of much that the Company had done which was useful in East Africa, but the hon. Gentleman had mentioned one circumstance which must have rejoiced the hearts of the Committee. He had said that the Company was going to import a man with a bicycle, who would ride from the coast up to Uganda.

Mr. LAWRENCE: I said no such thing. What I said was that the country was so quiet that a cyclist might ride through it; that a private gentleman was importing a bicycle, and was expecting to ride it 200 miles, from Mombasa to Kibwezi.

Mr. STOREY was sorry to learn that the Company was not going to perform even this one act of usefulness. He did not apprehend that his right hon. Friend (Sir C. Dilke) would not have many supporters in the Lobby, but he knew that the condition of those who would support him would be by no means singular. Again and again it had happened that a small body of men had stood up in the House of Commons to be greeted with ironical cheers by the Conservatives and to be defeated, although it had been found in the course of years that there was common sense and justice on their side. The proposal of the Government was defended on the twofold ground of honour and utility. He would like to know how it happened that the House was bound by any question of honour. It had been pointed out by his right hon. Friend (Sir C. Dilke) that the Treaties with the King of Uganda were never understood to be binding in the ordinary sense of Treaties. If the people of Uganda or their chiefs ever thought that the Treaties made with the Company bound the honour of England, Sir Gerald Portal himself put an end to any such idea. Sir Gerald Portal said in page 20 of the African Papers, No. 2—

> "I am bound to report that, whether rightly or wrongly, the impression conveyed to the different native chiefs and peoples in that region when they signed Treaties and received in return the Company's flag, and were promised protection was that they were placing themselves under the protection of the Government of Great Britain. Even among the more intelligent people of Uganda the same belief obtained, and until the matter was explained to them on my arrival in a way not to be misunderstood, Mwanga himself and the chief of the Council and the whole of the people thought they were under British protection."

It was also said that we were bound in honour to remain in Uganda because of our relations with the suppression of the Slave Trade. He was not going to anger the House by saying in as plain language as he would like what he thought about this hypocritical pretence on the part of traders and others. Traders did not go to Africa to put down the Slave Trade; they went there to make money. Sir Gerald Portal, on page 38 of his Report, showed that the slave traders had left the British sphere of influence and carried their slaves into German territory, delivering them on the Zanzibar coast. As to the missionaries, he would not repeat the observations that had been made as to the honourable character of many of them, but there were missionaries and missionaries, and he had often thought on reading the proceedings of the missionaries in Uganda, that if Paul or Peter, or any of the first missionaries——

Lord R. CHURCHILL: Oh! oh!

Mr. STOREY: The noble Lord sneers at Paul or Peter.

Lord R. CHURCHILL: Paul or Peter! The Apostle Paul.

Mr. STOREY said, that Paul and Peter were missionaries, and we had never had nobler in these days. If those missionaries who went out without the aid of the civil power and taught the world could see these modern missionaries, they would be puzzled to recognise their successors. Sir Gerald Portal, on page 13, said—

> "The miserable history of Uganda for the last few years is sufficient to show how inextricably religion and politics are interwoven in that country. The three great parties—the Mahommedans, Catholics, and Protestants—though nominally divided one from the other only by religious tenets, are in reality adverse and zealous political camps. That the missionaries on both sides are the veritable political leaders of the respective factions there can be no doubt whatever."

He (Mr. Storey) said frankly, as he would say to his constituents, that for missionaries who took this attitude he had no respect whatever. Wherever they went in Uganda there had followed them warfare, bloodshed, cruelty, and anger, and all the passions which inflamed humanity and disgraced Christian people. He would certainly have regard for missionaries who remembered their calling, and the Master for whom they spoke, but for men who degraded their Christianity by becoming mere machines to effect political changes he cared nothing whatever, and he did not think it was the duty of the people of England to spend their money to sustain them in Uganda. If the Christian men who went there depended on their own exertions and on the love of the people, they would succeed in their Christianising efforts, but if they were bolstered up by the State and by Maxim guns they would fail. The hon. Member who had spoken on behalf of the Company had informed the Committee that life under the Equator was, on the whole, much more agreeable than in more temperate climates. Everyone, however, who knew this part of Africa knew that it was necessary to go higher than 4,000 feet before Englishmen could live and produce children and keep their families around them. One of the Government officials (page 6 of the Blue Book) said—

> "It would be ridiculous to recommend a European to settle in East Africa when he can go to Mashonaland."

If men wanted to emigrate, the whole world was open to them, and he could not see why anyone should want to settle in Uganda under the Equator. Would the hon. Gentleman opposite (Mr. Lawrence) put some more money into a scheme for creating a trade with Uganda?

MR. LAWRENCE: I do not happen to be a trader.

MR. STOREY asked whether any man of business in the House would put one 6d. into a venture to make trade with Uganda?

MR. J. CHAMBERLAIN (Birmingham, W.): I will, if the railway is made.

MR. STOREY said, that with his usual acuteness his keen business friend the right hon. Member for West Birmingham saw the *crux*. Would his right hon. Friend, however, put any money into the railway without a guarantee?

MR. J. CHAMBERLAIN: No.

MR. STOREY said, that of course everybody knew that there was no population in Uganda to talk of. It took £300 to send a ton of goods from Uganda to the coast, and he wondered what the value of one ton of goods would be when it reached this country. He believed that there was no trade that could be done with advantage under present circumstances with Uganda. Sir Gerald Portal said that by the English route it cost £8,100 to send 65 lbs. weight of goods to the coast, whilst by the German route it cost £4 or £4 10s. Therefore, under present conditions, if Great Britain took possession of Uganda, every ton of goods that could be sent to and from Uganda would go by the German route to the German advantage. He, therefore, dismissed the notion that Great Britain could obtain any trade by going to Uganda. He should like to say a word or two to the Government which he supported. The policy of Members opposite he could understand, as they had always supported an occupation of Uganda and the construction of a railway to Uganda. What, however, was the position of the Government? In 1892 the Members of the present Government and the whole Liberal Party in the House, and out of it, declared against the occupation of Uganda, and against the absurdity and madness of making a railway to Uganda. The Government now said that they would not go all the way with the Opposition, nor would they remain where they were, and they were now in a half-way house. They were going to administer Uganda, but they were not going to do what their Agent, Sir Gerald Portal, told them was absolutely necessary if they established a Protectorate—namely, make a railway. He did not wonder that the Government shrunk from making a railway which would be 800 miles long, and would lead from a barren coast to a point where there was a population of 500,000 savages. The line would have to pass for 250 miles through a country which was worthless, and it then had to penetrate through a hostile country. Sir Gerald Portal said that if the Government made a railway they would have to destroy the Masai. These Masai were a sort of Highlanders, and hon. Members knew what Highlanders were in the old days. Having got the railway through the hostile country, the engineers would have to project it into the air to a height of 9,000 feet, in order to get over the mountains, and then they would have to get it down again to a level of 4,000 feet. When this had been done his right hon. Friend (Mr. J. Chamberlain) said he would put his money into Uganda. Not many of the Government's supporters would go into the Lobby against them, but he was speaking the opinion of every independent man in the Liberal Party, and the opinion of the sober, common-sense people outside, when he said that the Liberal Government which proposed such a mad scheme deserved to be swept out of existence. But the Government did not propose this scheme; and the Tory Party, when it came into power, as it might very shortly, would not propose the railway either. No Government dare spend millions in the Equatorial wilds of Africa on this railway, unless it could be shown that there was substantial advantage to be gained commensurate with the expenditure. The Government were now proposing half measures. Last night they refused to divide their proposal into two parts, the Chancellor of the Exchequer having sensibly said, "I am not going to take two bites at the cherry," but to-night they were taking one nibble at the cherry, in order that it might be left to their opponents to take the full bite by-and-by. But one step would commit the country to others, just as it did in the case of Egypt and the Soudan 10 years ago, when the Liberal Government, quivering and shrinking—pressed on by the Tory Party—first said that they would not send out a man, then that they would, and finally that they would not support him properly. A small Radical minority at that time warned the Liberal Government of the consequences of their action; and the Liberal Party lived to regret they ever went to the Soudan and Egypt. Now the Liberal Government talked about going out of Egypt; but they would not be able to do so, because some Members of the Radical Party would not support them in such a policy. It was one thing to say that a marriage should not take place; but when the marriage had taken place, it was another thing to say that the two should live apart. The country was now bound by ties of honour in respect of Egypt, and likewise, when once the country had embarked upon the possession of Uganda there would be no stopping there; there would be extensions to the north, the south, the east, and the west, and there would be a huge, illimitable territory to be defended. Of course, he knew that many people imagined that a nation became great by being large, just as they thought a man became strong by being fat. He had spoken strongly, because he felt strongly in this matter; not because the present danger was great, or that the present expenditure was great, but because he had lived long enough to see how nations, like individuals, were led step by step into wrong and iniquity. He warned the Government to beware always of taking a course which was not strong and in which they did not believe, and above all things he warned them to beware of taking a course into which they were urged by fear of their adversaries' criticism.

Mr. J. CHAMBERLAIN (Birmingham, W.): Mr. O'Connor, I do not rise for the purpose of standing between the wrath of the hon. Member for Sunderland and the Government which he loves so well. I am not myself inclined to disagree that that Government ought to be swept out of existence; but, at all events, it is in no danger to-night, and it does not require my defence. Before I go to what is, after all, the main subject of the discussion raised by the Vote and by the Amendment, I should like to say one word on a matter which has been incidentally introduced. I refer to the new Treaty which has been made between this country and the King of the Belgians. There is no doubt whatever that that is a most important document, and I ask the Government what arrangements they propose to make in order to enable us to discuss it fully? It cannot be contended that an engagement of that kind, which everyone must see is Internationally important and raises large questions with other European peoples, should pass *sub silentio* without being submitted to criticism in this House. Both in foreign countries and here the Treaty with the King of the Belgians is being applauded or denounced on the ground that it is part of the policy which aims at securing a safe route for British commerce from the Cape to Cairo. I wish to ask how far that object has been secured? A considerable portion of territory has been leased to the King of the Belgians, and as long as that lease continues the King of the Belgians and the Congo State interfere with the approach of any other Power to the Nile. That is so far satisfactory. My right hon. Friend the Member for the Forest of Dean said that the territory that had been leased was the most valuable part of the Equatorial Province. I do not think he is right, for I have been informed on the authority of persons who heard it from General Gordon that this particular territory is of no value and is not fertile. But, of course, it is important as giving access to fertile territory nearer the Nile—territory so fertile that in the worst days of Egyptian administration a very large revenue was derived from it. Therefore, this territory may well be deemed to be Internationally important, and I want to know how far it is already protected. I understand that it is protected by the fact that there has been a recognition of an Egyptian sphere of influence, and if that is true, access to the Nile from its source to Cairo has been blocked to foreign Powers. If this is so, I congratulate Lord Rosebery on having obtained a very considerable diplomatic success. Now I come to the immediate purposes of this Debate. I differ from my right hon. Friend the Member for the Forest of Dean on this question as black does from white, but everyone must admit that if you grant his premisses and facts his conclusion is logical and courageous. On the other hand, if you grant the facts and the premisses of the Government, not even their warmest supporters can pretend that their course has been equally consistent and courageous. I do no injustice to the right hon. Member for the Forest of Dean when I say that he is really opposed to the extension of the Empire. It is true that he said that that was not his position, and that there might be extensions which he would support, and that he opposed this particular extension on the merits of the case. He reminds me of my friend the late Mr. Bright, who told me that he had never opposed war in the abstract, and that he had always opposed wars to which he had been hostile upon the merits of the case, but it happened that there never was a war in the lifetime of Mr. Bright which he found himself able to support. In the same way I doubt whether there ever will be an extension of the Empire which my right hon. Friend will be able to support. I can quite understand that position. Some Members hold, contrary to the prevailing opinion, that it is not the manifest destiny of this country to be a great colonising and civilising Power. All I can say is, that, at all events, that has been our history hitherto, and that by proceeding upon that principle we have grown to our present greatness, and although it may be that if we abandoned that principle we might create a better England and a new England, it would certainly be a very different England from that which we have known in the pages of history from the days of Queen Elizabeth down to the present time. I greatly fear if you are to lay down the principle that the lines of Empire are now finally settled, and that in no circumstances will you overpass them, that you will put such a barrier in the way of the enterprise of our countrymen that you will materially alter their character. In fact, I very much doubt whether you will not strike at the root of the causes of our great prosperity and position. My right hon. Friend is opposed to this proposal on two grounds. He argued chiefly on what I may call the negative ground. He tried to show that neither necessity nor honour forced us to take the course which it is proposed that we should take. I think he carried his argument very much too far when he told us that there were no Treaties in existence which bound this country in honour to maintain its administration in Uganda. He relies upon a letter from Captain Lugard which appeared in *The Times*, and in which he stated that when he made Treaties with chiefs he explained to them, through the missionaries and interpreters, that the Treaties were being made with the Company. That is true; but since then a great change has come over the scene, and the present Government have carried the matter much further, for their officer, Mr. Macdonald, in confirming these Treaties and making new arrangements with the chiefs, actually told the interpreter, when he asked with whom he was to say that a Treaty was made, that he had better declare that it was made with the Government. Accordingly Mr. Ashe told the chief that the Treaty was made with the Government, and by that action the country was now committed to these Treaties. I say so much by way of modification of the argument of my right hon. Friend, but I am not going to press that. I will grant that after all these Treaties with savage chiefs cannot be held to be absolutely valid until they have been confirmed at headquarters, and therefore if it can be proved that it is not now desirable on other grounds that we should maintain our hold of Uganda I will abandon the argument of absolute necessity and substitute engagements of honour. But what, to my mind, was the principle of strongest argument of my right hon. Friend was what I will call the affirmative argument by which he endeavoured to show that it was not desirable that we should now remain in Uganda. Let us see what that argument amounts to. In the first place, my right hon. Friend said with great force that the time had not come for occupation; that this was a country which, whatever its future might be, was not at the present time developed. He actually quoted as an illustration the case of the Punjab, and said the present policy was the same as if, when we had possession of Calcutta, we actually established ourselves in the Punjab. I am surprised that my right hon. Friend should forget that the Punjab was absolutely within our disposition; that there was no competition for the Punjab; that it was a pear we might well allow to grow until it was ripe and then fall into our laps; that it did not matter whether we took it or not, so far as our European or other rivals were concerned. But the case with regard to Uganda is that you must act at the present moment or you cannot act at all. If you leave Uganda to-day it is absolutely certain that other Powers which are practically conterminous with Uganda, that are going to Uganda, if they are not already in its borders, will never suffer Uganda to be a centre of disturbance, and that they will take up the work which you have neglected to accomplish. The question, therefore, is—Can we afford, is it desirable, is it to our honour and credit, is to our interest, that we should allow this greate estate in Central Africa to fall into the hands of our rivals? You cannot dispute the way I am putting the question. I admit the affirmative has to be proved, and my right hon. Friend at once negatives it. He says this estate is a worthless estate. He says, "By the confession of the people whom you have appointed to inquire into the matter it has no commercial value." I was perfectly astounded when I heard that from my right hon. Friend, who is usually well informed on all such matters. Where does he get his information that Uganda is so valueless? Sir Gerald Portal says it is a great potential market for British goods. Captain Lugard, Sir Gerald Portal, and everybody, who has been in the country, says it is a country of great capability, and that it is a fertile soil. My hon. Friend the Member for Sunderland, who knows Uganda better than the people who have lived in it, says the country is impossible for European colonisation. That is not the opinion of Sir Gerald Portal, who says the climate is temperate, the rainfall moderate, and on the whole the country is by no means unhealthy for Europeans if they exercise ordinary care. But even if the country were not capable of European colonisation, is that a reason why it should not be a valuable property? I believe India is not suitable for colonisation, and on the principles of the hon. Member for Sunderland—I will not attribute anything of the kind to my right hon. Friend the Member for the Forest of Dean—we ought to abandon India as he wants us to abandon Uganda. I have said that this is a great potential market, and the hon. Member sneered at the word "potential." That is perhaps the point of difference between us. It is not an existing market; I grant it has no value at the present moment. The whole of the existing trade with Uganda would be but a mere drop in the vast ocean of British trade. When Columbus discovered America exactly the same thing might have been said, and if my hon. Friend the Member for Sunderland had been a grandee at the Spanish Court he would have strongly recommended Ferdinand and Elizabeth to have nothing to do with it. The argument is perfectly ridiculous and absurd. I have spoken of America. What was America when it was discovered, before railways were made and communications opened up? I will come down to a later period. What were the new countries at the Cape, Griqualand, Bechuanaland, Mashonaland, and Matabeleland within the recollection of every man in this House? They were all valueless; they were all great potential markets, and my hon. Friends would have rejected their possession by this country, and would have said it was useless to construct railways and spend the taxpayers' money, because at the moment when we acquired possession of them their trade was really valueless and non-existing. Then we are told of the cost of life and treasure that will be involved in taking possession of this country. The right hon. Member for the Forest of Dean spoke with great indignation of the wars provoked in Uganda by the presence of the English and of foreigners. My right hon. Friend made a statement which I must respectfully dispute. He said one of these wars, the latest, was unfortunately worse and more costly as regards loss of life than all the wars which had preceded it in native times. That statement is contradicted by everybody who has any practical acquaintance with the country. Before the British missionaries were in Uganda there were most desperate inter-tribal struggles, the greatest brutalities, the most ferocious ill-treatment of the people by their chiefs and leaders, and I will undertake to say in one year of that administration more lives were lost than will be lost in the whole course of British administration. Let us look at this as practical and sensible men. We talk of the loss of life involved in pacifying a great country. I suppose thousands and tens of thousands of Indians perished in the wars of Clive and the wars which followed the administration and victories of Clive; but does anybody deny that since that time the population of India has increased 30 or 50 per cent., that millions and millions have been added to the population, and that the whole loss of life, if it could be summed up, which followed from British intervention is a mere nothing to the loss of life which went on before we came into the country, and to the terrible loss of life that would have gone on if we had not established that great *pax Britannica* which is the pride of this country. Then, again, my right hon. Friend spoke of the Soudanese who are now acting in Uganda as soldiers so ferocious that they would have to be got rid of, and said that the country could only be administered by a large force of British officers and new troops. Those who know the Soudanese take a totally different view of them.

*SIR C. W. DILKE: I assumed that there would be no change in the troops, and that the Soudanese would remain there, and quoted the Commissioner to the effect that there would be no real peace in the country till they were removed.

MR. J. CHAMBERLAIN: I am not acquainted with the passage or its context. Of course, I do not dispute the accuracy of my right hon. Friend's quotation, but from information that has reached me I am led to believe that the Soudanese soldiers in Uganda are much the same as they are in Egypt—they are great ruffians if not properly treated and kept in order; but if they are well treated and are under British officers they are brave and well-ordered men. I have no doubt, therefore, that although when left to themselves they may have been guilty of all the offences that have been ascribed to them, they will, when properly commanded, make admirable troops. Then, as regards the cost of managing the country, Sir Gerald Portal, who is the best authority on the subject, places it at £20,000 a year with a railway, and £38,000 a year without a railway. But grant that it will cost £100,000 a year, what the House has to consider is not the prime cost of acquiring such a country, but what the probable future results will be to us. If we are right in saying that there is probably as great a future for Uganda as has come about in the countries north of Cape Colony, or in Canada, or the United States, or even in tropical colonies, then why should we begrudge such a sum as £100,000 per annum to secure this great possession. My right hon. Friend, I suppose, admits that upon this hypothesis he would be willing to make this investment. But are we to take no risk in the matter. Of course, if any one had been asked at the moment that we had first taken possession of any of our colonies what was the value of the territory we then acquired, he would have been unable to have given a reply. What I say, however, is that our chances in Uganda are just as good as they were in any of those colonies. I contend that it is our duty to open up new markets from time to time, and that, if necessary, we must incur some little risk in doing so. I have finished with the argument of my right hon. Friend, and I say that at all events, granting his facts, his contention is logical and consistent. But now I come to consider the course which has been taken by the Government. and if I criticise the utterances of the Under Secretary of State that criticism must not be taken by my hon. Friend as personal to himself. I, in common with the rest of the House, have learned to appreciate his ability and straightforwardness and his logical mind. But on the present occasion he was the mouth-piece of the Government, and if his speech was halting, inconsistent, and undignified—if it were so—I say it forms no ground for accusation against my hon. Friend, but is due to the fact that the policy which he is advocating—the policy of the Government—is incomplete, halting, unsatisfactory, and undignified. Let us see what the policy is. The Government absolutely refused to look this great question in the face, and afterwards they refused to admit the consequences which necessarily flowed from their own action. Do you deny that this is the first step, and that it must be followed by many others? Do you doubt for a moment that the things which the Government now refuse to do will within the next 10 years have to be done? I call the conduct of the Government in this matter, therefore, inconsistent and undignified. It is undignified for the Government to endeavour to shroud the matter in mystery and to keep it from the House and from the country. The Government actually profess to be helpless in the matter. The Government give us to understand that their hands are tied, that they have done this for the purpose of satisfying the Member for Sunderland, and that they do not approve of the policy which they are forced to pursue. They tell us that it follows as a legitimate consequence of the action of the preceding Government. In one respect at least they have gone beyond the policy of their predecessors; so they have in another. The preceding Government confined their operations to Uganda, but the present Government through Colonel Colville, who must have had written instructions—and I should very much like to see those instructions—carried their operations 600 miles beyond the territory occupied by the late Government. And yet they pretend that their hands have been forced, and that circumstances have been too strong for them; but they are afraid of what their own supporters, of what the Opposition, and of what the country would say to them; and they plead for mercy on the ground that if they refused to maintain the Protectorate over Uganda they as a Government would be destroyed; and, to use the words of the Under Secretary, they would have no heart or capacity to proceed to the great social reforms to which they are pledged. We were told by my right hon. Friend the Member for the Forest of Dean that Uganda was not valuable in itself, but was only valuable as a road to another place. Now, we know where Uganda leads to. Uganda is the road to the Local Veto Bill. I can only say that if I agreed with my right hon. Friend and with the principles he has laid down—if I agreed even with the inferences which I think might fairly be drawn from the speech of the Under Secretary—I should consider that it was a matter of honour to refuse to carry this matter further; and if the Government hold that opinion they ought to come out of Uganda, and ought not to go on with this merely to retain Office. Under these circumstances, what ought I to do? My views on this question are well known; I am in favour of the policy of extension. I am in favour of holding Uganda, and of maintaining and developing that country. I am clearly of opinion that this is for the benefit of this country. But I am not in favour of the reasons which the Government give for their policy, or of taking the country and merely holding it. But I suppose we are bound, under existing circumstances, to accept the Government policy. The Chancellor of the Exchequer told us yesterday that he could not answer our questions because he was embarrassed. I suppose the Government are now embarrassed by a following of their supporters, and cannot, therefore, disclose their whole policy to the Committee. But as I am convinced that, whether they disclose it or not, they must mean it, and as I know the result of their policy and that, though they may postpone them, they cannot entirely put them off, as they will not go for the whole, I am prepared to support them in going for a small portion. I take exception to several points in the Government statement. In the first place, I take exception to the extent of the Protectorate. It is not to extend to the surrounding countries. But, although it is not to be extended to those countries, the Administrator in Uganda is to look after the chiefs of those countries and to make arrangements with them to insure the peace of the country, the prevention of slavery within their territories, and to exercise supervision, which is to involve inspection, over the acts of the chiefs, who are not to be allowed to make any move, or to take any action with regard to rival chiefs, or to encourage slavery, or to hinder commerce within their own territories. The Government are to prevent all these things, and yet not to interfere with the independent administration of those countries. Nothing more illogical than this has been put before the House of Commons. It would have been much better to have said at once that a Protectorate was to be established not merely over Uganda, but over the surrounding territories. But, Sir, just look at the administration to be created! I will venture to say that in the whole history of this country there has never been devised by the wit of man an administration so complicated or so certain to lead to irritation and failure as the administration of these countries announced to us to-night by the hon. Gentleman the Under Secretary of State. What is there to be? In the first place, an Administrator or Commissioner for Uganda—Uganda will be left in the air. Between Uganda and the coast there is to be a Sub-Commissioner, who is to look after the way, a ten-mile strip of territory. There is then to be in Zanzibar the independent administration of the Sultan. There is also to be in Zanzibar a control exercised by a Consul General acting under the Foreign Office here; and, lastly, there is to be the Chartered Company, which is to be allowed to continue to exist at a price to be fixed by Her Majesty's Government. There are thus six conflicting authorities to be established. Then we are told it will be valueless. I should think it would be valueless under a system such as this. It would be impossible to devise a more extraordinary and unparalleled arrangement. Here is Uganda in the air. The interests of Uganda depend upon the communication to the coast, and yet the Commissioner of Uganda is to have no control over it. That is to be attended to by a Sub-Commissioner. The interests of Uganda in the communication are infinitely more important than the interests of Zanzibar, yet the Commissioner of Uganda, if he wants to make any communication to the Sub-Commissioner, will have by a process of circumlocution to communicate first with Zanzibar, Zanzibar will have to communicate with the Sub-Commissioner, and then, perhaps, after further communication, what the Commissioner of Uganda requires may possibly be done. Then we are told that you cannot make a railway in Uganda because of the Masai. Has my right hon. Friend who alluded to them ever heard of their cattle? They depend entirely upon their cattle, and their cattle have been so largely destroyed by the plague that the Masai people have no longer the power nor the will to do the mischief they previously did. But grant, for the sake of argument, that they are the Highlandmen of the earlier time, what is to be the position of their unfortunate Sub-Commissioner? He is left alone in the middle of Africa, 240 miles from Zanzibar and 600 miles from Uganda, and this wretched man is to be exposed, with two or three assistants, to the onslaughts of this terrible tribe. I think there ought to be a little logic and consistency in the arguments of the Government. If the Masai are so terrible that they can prevent you from making a railway, at all events we ought not to send this miserable Sub-Commissioner to perish there in consequence of the misconduct of the same tribe. Then the same question arises with regard to the Chartered Company. We are not told what is to be done with them. The proper home for the administration of East Africa is at Zanzibar, and in order that it may be properly conducted there ought to be a proper administrator there. We ought to do away with this puppet Sultan, under whose imaginary responsibility we cover up our evil deeds—this Sultan who is absolutely our creature, whom we appointed, and with whom we could arrange to-morrow. Is it not a monstrous thing that we should allow this terrible evil of slavery to exist under cover of his responsibility? I have spoken hitherto of the commercial interests of this country, and I am not ashamed to have done so, because I believe that upon them depends the very existence of the nation. If we want proof of that we have had it in the last year or two, for with other markets close to us the vast proportion of our own population must starve unless we can open up new sources of trade. But I would also deal with the interest this country has taken in the suppression of the Slave Trade. We have spent for years something like £100,000 or £200,000 a year on a slave squadron. I say that has always been a very doubtful policy. It is very expensive, and I doubt if it has ever been very efficacious, and there is no doubt it enormously increased the horrors of the trade. The carriage of slaves, in view of the patrolling of the waters by the British squadron, was conducted in circumstances which made the condition of the slaves much worse than it otherwise would be, and hundreds of thousands of slaves perished. Therefore I doubt whether it was efficacious; but at all events the time has gone by. The circumstances are entirely changed. At the time when we established the slave squadron we could not get into the interior; we had no right there; and at the time we established the slave squadron we were able to control large territorial waters. Now the territorial waters by new arrangements of Germany and the territorial waters of Portugal by old arrangements are closed to our ships. We had the Treaty right to control the waters of Madagascar, but since the occupation of Madagascar by the French, though I believe a considerable slave trade is carried on on that island, we have voluntarily abandoned the exercise of our legal right. Therefore the power of the slave squadron is practically confined to the open waters, where it is of no use, and to the waters around Zanzibar and Pemba. We can use the money much better, and we can do the work by two actions on our part. In the first place by abolishing the legal status of Zanzibar and Pemba; and it is disgraceful to us, with our hypocritical pretences in face of foreign nations, that we should allow that status to remain. There is no difficulty whatever in abolishing the status. The only objection is the possibility of irritation which may be created on the part of Arab traders. But if the Empire of Great Britain, after all the sacrifices we have made, is now going to shrink from the irritation and opposition of a score of Arab traders, it is about time that we abandoned the mighty attitude we have taken up on this question. The second thing we ought to do is to establish our rule in some serious form in the interior of the country. What is the great cause of slavery, the great source of slavery? In the first place, the inter-tribal warfare — that accounts for the vast number of slaves brought down to the coast or who are employed in the interior; and in the second place, the want of porterage where it is necessary to the life of the country. Both those things might be destroyed so far as British territory is concerned, and one thing which will do it more than anything is the making of a railway. Captain Lugard has been quoted to the effect that there is no large amount of slavery in the British territory of Uganda. That is true. There has been in past times, but at present, when Germany has destroyed the legal status of slavery, when Portugal and the Congo Free State are making efforts to put down slave raids, what will inevitably happen will be this, that this traffic will be squeezed into British territory, and, unless we take precautions, it is inevitable that the trade which is being destroyed in those foreign countries will come to the country where alone it can seek a benevolent neutrality. In order, therefore, that slavery may be put down, a railway should be made. Give up your slave squadron; accept the control of the waters of Zanzibar and Pemba. Having done that, you have done all you can do at sea. You may take as low a sum as £50,000 at least for the present expense of the slave squadron; and then you may devote yourselves to the great interests of your country, and to the destruction of this abominable traffic in slaves, by developing the interior of the country. I shall say one word as to the cost. My hon. Friend the Member for Sunderland, who knows more about the making of a railway in a tropical country than the engineers who have been sent to report, says in effect it is almost beyond the wit of man to make a railway through swamps and jungles up 9,000 feet and through trackless forest. At any rate, he says, if you are to attempt a gigantic and colossal task of this kind you will be flinging millions away. What are the facts of the case? The Commission which was appointed to report on this particular subject, followed by Sir Gerald Portal, told us that the great object which we have in view would be sufficiently achieved by the making of a railway to Kikuyu, and this would be readily made for £900.000. A guarantee of this amount is £27,000 a year. That is the risk which the hon. Member shrinks from undertaking, although I think he is willing to expend much larger sums on much more questionable undertakings. My hon. Friend asks, "Would you put a penny in Uganda?" What an absurdity! Uganda is one of the most promising in regard to the capacities of production of any of the countries which have been recently surveyed. I am not speaking of the possibilities of mining enterprise and matters of that kind, which can be dealt with only at a later period; but it is possible to grow wheat, cotton, tea, tobacco, coffee, and fibre. They are all products in large demand. But who is going to put a farthing in one of those industries at a time when it will cost him £300 a ton to bring those products down to the coast? It is clear that a railway must precede the investment of capital. Then my hon. Friend says, "Why not put money in the railway?" Because it is not a fair thing to expect of men engaged in private enterprise that they should put money into an investment which may be a very good thing in the course of years, but which cannot possibly pay for 10 years, or it may be for 20 years to come. I am putting, I hope, the case perfectly clearly. You cannot expect private individuals to put their money into an undertaking when it is perfectly obvious that it cannot be profitable for many years to come. No one would do so even in the case of an English railway unless he were sure of receiving some interest on his money from the first. What it comes down to, therefore, is this: Either the Government must make the railway or it will not be made at all. It is quite unfair for any Government with the command of an unlimited capital to expect private individuals to do that which they themselves would shrink from doing. The Government must be prepared to deal with this matter in the same way as a private individual treats his own property where it is possible for him to develop it in the course of, it may be, some five, six, or even ten years. He may have to expend a considerable amount of capital at first to open it up, but he knows that in a few years it will make him a very handsome return on his outlay. It is just so with the Government in the present case. I am not afraid to put this question to my fellow-countrymen. Will you as shareholders in this great country be content to put in the paltry sum of £30,000, or let us even say £50,000, a year for the chances of a great and profitable, perhaps an extraordinarily profitable, investment? I have, I think, exhausted the arguments which I wished to bring before the Committee. This is not a case, I own, of absolute necessity; nor can I put it as high as to say that it is absolutely required for the prosperity of the country. I know that an investment, moreover, such as this must be attended with some risk, and possibly even with the spilling of some blood. What I ask is, Will the Government give this extension a fair chance? It is not giving it a fair chance if you merely take possession of the country and leave it in that position in which you found it. Those who think with me in this matter are bound to vote with the Government. But, at the same time, I think that we should also have an early opportunity of deciding whether or not we are going to carry on the extension sufficiently to make it a profitable undertaking. If we are not going thus to carry it on, we would be much wiser to accept the views expressed by the right hon. Member for the Forest of Dean, and leave it to other nations to finish the work which we were too weak, too poor, and too cowardly to do ourselves.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen. S.) said, that he was sorry to say that very few minutes were left to him in which to endeavour to deal with the various topics which had been raised in the Debate, and to answer the question which had been addressed to the Government as to its policy. However, this was perhaps of less importance, since the speeches which had been made on each side of the House that evening had to a large extent answered each other. Some of them expressed too sanguine a view of the prosperity of the country, while others, on the contrary, were not hopeful enough. The hon. Member for Northampton had spoken of Africa as a barren land, while the right hon. Member for West Birmingham had compared Uganda to India and the United States, the only difference being that Africa had not as yet been so well explored as the other two countries. He could not imagine any comparisons more delusive than those made by the right hon. Member for West Birmingham when the climatic and other conditions were taken into account. In India we found a population which only desired to be allowed to labour and which was willing to produce a supply of food and raw materials; but these circumstances did not exist in Central Africa; and whatever return was to be looked for, it must come at a far later date and after much larger initial expenditure than was necessary in the case of India. But while the Government did not take the sanguine view the right hon. Gentleman had taken, they did not share the gloomy anticipations of the hon. Member for Northampton. He did not put the case on the observance of Treaties or the protection of missionaries. The case he put was that of a Government entering upon Office and finding certain facts in existence and certain conditions created which called for action on its part. They were assured by the best authorities, confirmed by Sir Gerald Portal, that if we were to leave the country and remove British control, anarchy, civil war, and general massacre would be the results. After the news of the Company's withdrawal first arrived there were several months during which the country had time to make up its mind, and from every quarter, whether on behalf of missions, commerce, or humanity, there came Petitions and Memorials against our abandoning the obligations we had undertaken. Therefore, the Government had not any substantial doubt as to the course they ought to pursue. As to the Agreement with the King of the Belgians, their view was that it was in conformity with the spirit of the Anglo-German Agreement of 1890, and was on the same lines so far as it affected the delimitation of the British sphere of influence. He was very far from subscribing to the doctrine that the agreement was intended to carry out what had been described as the policy of Cairo to the Cape. That was going far beyond any declarations that had fallen from any responsible Government of any Party. With reference to another question put, he had to say that the agreement contained the whole terms which had been come to between Her Majesty's Government and the King of the Belgians. It would, he believed, be necessary to present another Estimate, but they expected that this would only be in respect of certain capital expenditure which would have to be made in the provision of boats upon the lakes and other matters of a like character. The question of the administration of Zanzibar was a large question, which he was not prepared to discuss upon the Uganda Vote. It was only four years since the Zanzibar Protectorate was assumed; a new Sultan had come into power within that time, and there had not been time to deal with all the questions which the Protectorate raised. It was the earnest wish of the Government, however, to take the earliest possible means of putting an end to slavery in Zanzibar. Steps had already been taken for that purpose. The number of slaves was now diminishing rapidly. They had every reason to think there was no considerable importation of slaves. The most strenuous efforts had been made to stop it. It was believed that slavery was rapidly dying out of the country, and that in a few years it would cease to exist. The Government were quite aware of the difficulties connected with the administration of the country between Uganda and the coast, and it was hoped that means would be found of dealing with them. The Committee might rest assured that all that was necessary would be done to secure safe communication and to provide that there should be no disturbance, and no crimes committed for which some remedy would not be found. The question of the railway was one of great interest, but he would point out that the Government had taken a large step in advance when they occupied Uganda at all, established an administration there, and undertook to regulate the relations of Uganda with the surrounding territories. When they had had some little time in Uganda, and when the Commissioner had had some experience of the country, it might be possible to discuss the various questions raised with regard to that railway in a manner which was not possible now. All he could say at present was that they had no information which entitled the Government to make any propositions to the House. It was clear that when an administration was established in Uganda, and British enterprise began to turn its eyes in that direction, the whole question of communications would come to be considered in a different light and under favourable conditions which at present were altogether absent. They felt they would be going very much in advance of what their knowledge and public opinion would sanction if they made any proposal on the subject. They thought as much had been done as could be done now, and they were persuaded that the moderate course they suggested was one which would meet with the general approval of the House and which the country itself was prepared to sanction.

MR. GOSCHEN (St. George's, Hanover Square): I can assure the Committee that I do not wish to deprive the Government of the pleasure of the Division which they are about to take. It will, no doubt, be a great satisfaction to them to see the amount of support which they will receive from their own friends upon this question. I may say that it is a matter of regret that the time is not sufficient to enable us to hear a speech from the right hon. Gentleman the Chancellor of the Exchequer on this subject. The right hon. Gentleman who has just sat down has given us as much information as were possible in the time at his disposal; but the Committee will feel, looking at the magnitude of the subject, and the length of some of the speeches which have been made, that altogether the time which has been available has not been adequate. The Under Secretary for Foreign Affairs made a most able speech, but it was a speech which was marred by two great blots. It was not worthy of the hon. Gentleman to say that the working classes must be considered in this matter, and that the Government were compelled to deal with Uganda as they had dealt with it, and in the main to the satisfaction of those who sat on the Opposition side of the House, because otherwise they would not have had time for the Budget and their Registration Bill.

*SIR E. GREY said, he might have expressed himself badly, but the House would believe him when he said the intention of his argument was that a Government which took a narrow view of its responsibility in one quarter would take a narrow view of its responsibility in another.

MR. GOSCHEN: I did not understand that the Under Secretary was making such a satirical observation with regard to the Leader of the House of Commons, because it is the Chancellor of the Exchequer who hitherto has taken the narrow view as regards the responsibilities of this country in Uganda. But the point I wish to put to the House is that the time which has been available for this discussion has not been adequate, more especially to discuss what the Government has not done. There is a general opinion on the part of the majority of the House that the action taken by the Government is not sufficient; it is condemned by their own supporters. Those friends of the Government who are opposed to their policy still say that if this policy is to be carried out at all without the railway it will be futile. That is the opinion of the majority on this side. Under the circumstances, I trust that on Report the Government will give us the opportunity of a further discussion to see whether the House does not think that this £50,000 a year which it is proposed to spend will be wasted owing to the want of the railway.

Question put.

The Committee divided:—Ayes 218; Noes 52.—(Division List, No. 70.)

SAVINGS BANKS (SOCIETIES) BILL.
(No. 233.)

Read a second time, and committed for Monday next.

WILD BIRDS' PROTECTION ACT (1880) AMENDMENT BILL.—(No. 134.)

Read the third time, and passed.

SELECTION (JOINT COMMITTEE).

SIR J. MOWBRAY reported from the Committee of Selection; That they had nominated the following Five Members to serve on the Joint Committee on Canal Rates, Tolls, and Charges Provisional Orders Bills:—Mr. Brunner, Sir William Houldsworth, Sir Albert Rollit, Mr. Spicer, and Mr. Samuel Young.

SELECTION (STANDING COMMITTEES).

LAW, &C.

SIR J. MOWBRAY reported from the Committee of Selection; That they had discharged the following Members from the Standing Committee on Law, and Courts of Justice, and Legal Procedure:—Sir Walter Foster; and had appointed in substitution: Mr. Seale-Hayne.

SCOTLAND.

SIR J. MOWBRAY further reported from the Committee of Selection; That they had discharged the following Member from the Standing Committee on Scotland:—Mr. Walter Long; and had appointed in substitution: Commander Bethell.

TRADE, &c.

SIR J. MOWBRAY further reported from the Committee; That they had added to the Standing Committee on Trade (including Agriculture and Fishing), Shipping, and Manufactures the following Fifteen Members in respect of the Market Gardeners' Compensation Bill:—Mr. Baldwin, Mr. Bigwood, Mr. Chaplin, Mr. Conybeare, Sir William Hart Dyke, Sir Thomas Esmonde, Mr. Herbert Gardner, Mr. Hozier, Mr. Lambert, Sir Edmund Lechmere, Mr. Luttrell, Mr. Maguire, Mr. Humphreys-Owen, Mr. George Russell, and Sir Richard Temple.

Reports to lie upon the Table.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (NO. 7) (RIVER ANCHOLME, &C.) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Tolls and Charges applicable thereto, for the River Ancholme Navigation and certain other Canals, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 263.]

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (NO. 8) (RIVER CAM, &C.) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Tolls and Charges applicable thereto, for the River Cam Navigation and certain other Canals, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 264.]

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER (NO. 9) (RIVER LARKE) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Rates, Tolls, and Charges applicable thereto, for the River Larke, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 265.]

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (NO. 10) (CANALS OF THE CALEDONIAN AND NORTH BRITISH RAILWAY COMPANIES) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Tolls and Charges applicable thereto, for the Canals of the Caledonian Railway Company and the North British Railway Company, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 266.]

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (NO. 11) (LAGAN, &C., CANALS) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Tolls and Charges applicable thereto, for the Lagan Canal and certain other Canals, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 267.]

CANALS RATES, TOLLS, AND CHARGES PROVISIONAL ORDER (NO. 12) (GRAND, &C. CANALS) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The Railway and Canal Traffic Act, 1888," containing the Classification of Merchandise Traffic, and the Schedule of Maximum Rates, Tolls, and Charges applicable thereto, for the Grand Canal and certain other Canals, ordered to be brought in by Mr. Burt and Mr. Bryce.

Bill presented, and read first time. [Bill 268.]

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (NO. 13) BILL.

On Motion of Mr. J. Morley, Bill to confirm a Provisional Order made by the Local Government Board for Ireland, under "The Housing of the Working Classes Act, 1890," relating to the urban sanitary district of the Pembroke Township, ordered to be brought in by Mr. J. Morley and Sir J. T. Hibbert.

Bill presented, and read first time. [Bill 269.]

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.

Ordered, That the Select Committee have power to send for persons, papers, and records. —(*Mr. Shaw-Lefevre.*)

RAILWAY AND CANAL TRAFFIC AMENDMENT (IRELAND) BILL.

On Motion of Mr. Ross, Bill to confer jurisdiction on the High Court of Justice in Ireland to decide questions in dispute solely affecting Railway and Canal Companies in Ireland, ordered to be brought in by Mr. Ross, Mr. William Kenny, Mr. John Redmond, Mr. Reynolds, Mr. T. M. Healy, and Mr. Dane.

Bill presented, and read first time. [Bill 270.]

House adjourned at a quarter after Twelve o'clock till Monday next.

HOUSE OF LORDS,

Monday, 4th June 1894.

MEDICAL DEGREES AT ST. ANDREW'S UNIVERSITY.

PETITIONS PRESENTED.

THE MARQUESS OF **BUTE** presented a Petition from the School of Medicine, Edinburgh, praying Her Majesty to withhold Her consent to the Ordinance No. 45, Section 8, in so far as the same provided for the residence of candidates for medical degrees in the University of St. Andrew's. He said, it was a Petition from the Committee of the Association of Lecturers of the Edinburgh School of Medicine, the Royal Colleges of Physicians and Surgeons, Edinburgh, and the Faculty of Physicians and Surgeons, Glasgow. The Commissioners appointed under the Universities (Scotland) Act, 1889 (52 and 53 Vict., cap. 55) had issued an Ordinance dated the 3rd February, 1894, No. 45 (St. Andrew's No. 4) providing that two of the five years of medical study must be spent in the University of St. Andrew's each year; the remaining three in any other University of the United Kingdom or Indian, Colonial, or Foreign University recognised by the University Court, or in such medicine schools or under such medical teachers as might be recognised for the purpose by the University Court. The Petitioners objected to the Ordinance because it excluded so many of the students attending the Edinburgh School of Medicine, who had attended classes equivalent to those qualifying for graduation in the University, from the possibility of obtaining a degree at St. Andrew's. The London University was open to all candidates for medical degrees who had studied in regular medical schools. Should the recent proposals of the Gresham University Commission be given effect to there would be established in London a University on a Federal basis in which the London College of Physicians and College of Surgeons were represented, and to whose degrees their licentiates would be admitted. The University of Durham was also open, under certain conditions, for medical degrees to non-residents; while in Ireland the Royal University enabled non-resident students to avail themselves of its degrees. The Petitioners, under the circumstances, submitted that the continuation of the privilege hitherto exercised by the St. Andrew's University under proper safeguards, and limited in its scope to properly qualified licentiates, would be just. The importance of the matter was so great that, under ordinary circumstances, it would be made the subject of discussion: but their Lordships would probably agree that at the present moment that was inexpedient, because divers Petitions had been presented directly to Her Majesty in Council upon the subject of St. Andrew's Ordinances, including the particular point raised by these Petitions, and Her Majesty had been graciously pleased to refer them to the Scottish Universities Committee of the Privy Council, where, no doubt, the arguments would be fully heard. He therefore contented himself at present with simply presenting to their Lordships these Petitions and mentioning the nature of their contents.

IRISH CHURCH FUND.

QUESTION. OBSERVATIONS.

*THE EARL OF **BELMORE** asked Her Majesty's Government, with respect to the Irish Church Fund Account, whether their attention had been called to the allegation which had been made that, owing to an alteration made in the Committee of the House of Commons whilst the Irish Church Act, 1869, was passing through that House, a miscalculation was made of the term of years in which the annuities representing tithe-rent charges would have repaid the principal sums commuted, with interest; and whether such full repayment would not have been made at the end of 46, instead of 52, years from the date of commutation in each case? He stated, in explanation, that when Mr. Gladstone, in 1869, introduced the Irish Church Bill he expressed the opinion that it was very desirable to take every opportunity of facilitating and quickening the winding up of these matters: and he thought it well to encourage those who had paid the tithe-rent charge up to that time to the clergy of the Established Church to commute those annual payments for a fixed sum. This

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

should be done in one of two ways: either that the person to be paid the rent-charge—generally known as "the landlord"—should buy up the tithe rent at 25 years' purchase; or, thinking possibly that Irish landlords were generally impecunious people, another plan (which had been more largely availed of) was put forward by Mr. Gladstone in his speech. Speaking of the tithe rent-charge, he said—

> "First of all, I will proceed to explain what I fear some of my hearers will think ought to be placed in the category of financial puzzles. . . . It relates to the important subject of tithe rent-charge in Ireland. I attach great importance to the merging of the tithe rent-charge, and the Irish Land Commission will step into possession of it immediately after the passing of the Act.'

Then he went on to say that the price would be fixed at 22½ years' purchase, not of the original full £100, but at £75 a year. Mr. Gladstone was alluding there to the commutation which had taken place some years before. The difference between the £75 and the gross £100 was supposed to represent the cost of collection and bad debts. That offer was made because it was thought there might be landlords in Ireland who would be disposed to make that arrangement. Then he went on to say there was another alternative of compulsory sale for those who were not disposed to buy at 22½ years' purchase; they would be charged with £2,250 for every nett £100 a-year of tithe rent-charge at 4½ per cent., and then a loan of equal amount would be granted them at 3½ per cent., the loan to be paid off by instalments. In that way a Sinking Fund of 1 per cent. would remain to absorb the principal. The individual would not be called upon to make any addition whatever to his annual payments to which he would be liable for a term of 45 years. For some reason or other, which did not appear to be stated in *Hansard*, when the Bill came into Committee, Mr. Gladstone or the Treasury had thought it well to make some alteration in the scheme. They provided an optional instead of a compulsory sale for those who did not wish to buy out-and-out, and the term was altered from 45 to 52 years for the repayment of the money. A slight alteration was also made in the rate of interest on the capital sum, *i.e.*, it was altered from £4 10s. to £4 9s. per annum. When the Bill was in Committee, on the 3rd of May, Mr. Gladstone in opposing an Amendment proposed by the late Mr. Herbert, who had been Chief Secretary to the former Liberal Government, altering the rate from 22½ to 18 years' purchase, at which lay-tithes as a rule were sold, said the calculation had been made on a given term of years, which it had been proposed should be fixed at 52—he did not say why it had been so fixed. Clause 32 of the Irish Church Act relating to this matter provided that the Commissioners might sell the rentcharges and charge the owners thereof with a sum equal to 22½ times the amount of them; and later on in the same clause the term of 52 years was fixed, with annual payments calculated at the rate of £4 9s. per cent. on the purchase-money. So the matter stood. As time went on some persons had taken the trouble to test those calculations, and had discovered that a mistake had been made in the change from 45 to 52 years. It did not make much difference yet, in the payment of the instalments; but it would turn out, some time in the next century, when these terminable annuities were approaching the period at which they would expire, if a mistake had been really made, that the Treasury would be able to claim six years' more tithe rent-charge in the repayment of every £100 taken at the rate of 3½ per cent. than would suffice to repay capital and interest. But the question sometimes even now arises in this way: when land sales were made under these Acts the Commissioners always pressed the vendors, though they could not insist upon it, to redeem the tithe rent-charge. The capital charge had then to be calculated, and if the Treasury were proceeding upon inaccurate tables people were of course paying more than they ought to pay. Last year he had given notice to move for a Select Committee to inquire into this and other matters, but was not for some time furnished with the necessary figures. Later on, the Irish Land Commission in their Report of last year stated that the total rents receivable, being under £500,000, were exceeded by the liabilities of the Fund to the extent of about £49,000 a year for the period under review. The Commissioners had apparently overstepped their income by that amount. These matters were very complicated because a Sinking Fund was involved. The Government Bill with regard to evicted tenants was now pending, and a further charge was proposed to be made upon the Irish Church Fund, which had last year appeared to any ordinary mind to be insolvent. It was necessary to show that that was not the case, and therefore the Treasury had in April last issued a Minute showing by a manipulation of the figures that, so far from being £49,000 a year to the bad, they were about £90,000 a year to the good. He found that the explanation of that transformation was given at page 3 of the document referred to. From that it appeared that all income which came into their hands from redemptions and sales of property had been lumped and applied in payment of the annual charges. In the circumstances, it had appeared to be useless last year to ask their Lordships to do anything, but now it appeared that the balance was the other way, and they were now entitled to ask, if any mistake had been made, that the matter should be looked into and set right. Referring to Mr. Gladstone's statement with regard to the redemption of the tithe rent-charges, it appeared that the amount was ascertained originally to be £404,000 a year, but subsequently other items were brought into account one way and another, and on 31st March, 1891, the total amounted to £410,000, an addition of £6,000. Out of that large sum the gross annual sales for cash were only £27,000, and at that date the gross annual amount of tithe rent-charges converted into terminable annuities was £204,100. That was three years ago. Since that time it appeared from another Paper that the amount had been reduced by about £40,000 a year, and probably that had occurred in consequence of the Irish Land Purchase Commissioners' plan of pressing people, generally with success, to buy up the amount of tithe rent-charge allotted on every farm sold. The net result was that on 26th April last, according to the Paper, the tithe rent-charge which had not been redeemed in any way amounted to £170,634 a year, and the annuities were almost exactly the same—£170,030. So that in point of fact about half the original tithe rent-charge not extinguished remained to be paid in perpetuity, and the remainder was being extinguished at the rate of £4 9s. per cent. per annum. It was evident that a mistake had been made and that the calculations were inaccurate. Their Lordships were justified in asking Her Majesty's Government whether the Treasury intended to look into the matter and set it right. It was not merely a matter for the landlords, but the total amount of the Irish Church Fund would be seriously affected in the end. He hoped the noble Earl would be able to give the House a satisfactory answer upon this important question involving a considerable sum of money.

THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): The noble Lord has explained with great clearness the point to which he wishes to draw the attention of the Government. He argues from a statement made by Mr. Gladstone in the course of the discussion on the Irish Church Bill, that there is some miscalculation of the amount which ought to be paid by the landlords for the abolition of the tithe. But the Land Commission is necessarily guided by the Act of Parliament alone, and the Act of Parliament, as the noble Lord correctly quoted it, shows that there is no miscalculation as to the term of years in which the principal of the loan will have been repaid, because no rate of interest is prescribed in the Act, and there can consequently be no calculation. The provisions of the Act are precise—namely, an annual payment for 52 years of £4 9s. for each £100 of the capital value of the rent-charge to be redeemed. The tithepayer is thus enabled to get rid of his liability by paying for 52 years the same sum as he was previously liable to pay in perpetuity. It is for him to accept this offer or not as he pleases; and there is no power, as the law now stands, either to reduce the rate of the annuity or to curtail its term. As to whether these conditions laid down expressly by the Act of Parliament involve hardship, I am not prepared to discuss now. My answer to the noble Lord is, that there is no miscalculation, because the payment now required is founded upon the express terms of the Act. The landlords, of course, in accepting that can only accept that which the Act enables the Land Commission to give them. I think, in the circumstances, the noble Lord will forgive me for not following him into the other matters, which in the actual position of things at present it is not possible for me to deal with.

LORD ASHBOURNE : My Lords, nothing can possibly be clearer than what the noble Lord has said, but the difficulty is that he has given no answer to the point raised by my noble Friend. By the Irish Church Act, 1869, the tithe rent-charge is dealt with in two ways. It is either commuted at a certain number of years' purchase, and about this there is no question; or, more generally, owing to the difficulty of people in Ireland not being able to make large ready-money payments, it is converted into annuities. There is no choice given—if a man is not in a position to pay up at the number of years' capital value, he has no choice. These annuities were first calculated at 45 years' purchase; but some miscalculation crept in, and the number of years' purchase was subsequently raised to 52. The answer given by the noble Earl, of course, is that the term of 52 years is in the Act and the £4 9s. is in the Act, and that he cannot consider anything else. But that is no answer whatever if those figures have been wrongly put in instead of 45 years and the amount appropriate to that term. If that was a miscalculation it is obvious that it can be readjusted by Act of Parliament; and it is not reasonable to ask the Irish landlords to go on paying largely in excess of what is required merely because of a mistake in an Act of Parliament. I hope the noble Earl will use all the influence he can bring to bear upon what may be supposed to stand in the place of a Treasury conscience to have the matter looked into, so that if a mistake has been made it may be remedied.

THE EARL OF KIMBERLEY : The Treasury do not admit that there has been any miscalculation. But whether the terms of the Act of Parliament involve any hardship is another thing, and I am not prepared to discuss it now.

LORD ASHBOURNE : Are we to understand clearly that the noble Earl is instructed by the Treasury to say that they have had the matter looked into by experts and have found no miscalculation?

THE EARL OF KIMBERLEY : I have stated exactly what the Treasury's view is, and I cannot add to the statement.

THE MARQUESS OF SALISBURY : Does the Treasury decline to confide in the noble Earl? If the Treasury would confide in him, and if he would confide in the House, what the state of the case is—perhaps the Treasury might write a letter—it would be much more satisfactory than this mere *ipse dixit* of the Treasury, which is not calculated to satisfy the House that these figures and none others are correct.

THE EARL OF KIMBERLEY : The Treasury do not admit that there is any calculation to be made, because the Act of Parliament explicitly states what is to be paid.

THE MARQUESS OF SALISBURY : Then the Act of Parliament must be changed if need be.

THE EARL OF KIMBERLEY : That is another matter. They can only act according to the Act of Parliament. The noble Lord in his speech referred to what was said by Mr. Gladstone during the discussion on the Irish Church Bill. That might be a very fair topic for arguing that there should be a new arrangement; but the present arrangement is in an Act of Parliament, which states that £4 9s. shall be paid for 52 years. That stands by itself, without any calculation.

THE MARQUESS OF SALISBURY : The point I wish to press upon the noble Earl is, what was the consideration on which the arrangement was accepted? The statement of Mr. Gladstone is part and parcel of the bargain, and it is not now open to the Treasury to say that they never heard of Mr. Gladstone's statement, and that all they care about are the precise words in the Act of Parliament. That Act arose out of Mr. Gladstone's statement, and what we want to know is, whether the statement of Mr. Gladstone does or does not support the calculation put into the Act of Parliament, and, if it does not, I think we have a right to ask that the wording of the Act of Parliament should be altered.

*THE EARL OF BELMORE said, he was aware the £4 9s. was an accurate calculation upon the section of the Act as drawn; but he had been commenting upon what Mr. Gladstone had offered. In the Irish Land Act of 1887 Parliament had recognised that the Irish landlords were being hardly treated, because one of the sections of that Act provided that the Land Commission might, if they thought it expedient, order the redemption of any tithe or quit rent-charge or any portion thereof at a price to be fixed by the Land Commission. The Land Commission thought 20 years' purchase would be enough. Their power to carry this out, was, however, qualified by the consent of the Treasury being required, and the Treasury had refused to give that consent.

[The subject then dropped.]

BRIDGE OVER GWEEBARRA RIVER, COUNTY DONEGAL.

QUESTION. OBSERVATIONS.

THE EARL OF MAYO asked Her Majesty's Government when the bridge over the tidal portion of the Gweebarra River, County Donegal, would be commenced; and also when the roads leading thereto would be begun? He was afraid this was another "Irish grievance," though of a much smaller character than the previous question raised. It was with regard to the bridge projected by the Congested Districts Board over the tidal portion of this river. The scheme was projected last year, and the roads leading to the bridge were marked out, but nothing had been done since. The people in these districts were extremely poor. Their poverty was much greater than in other parts, even of County Donegal. They had looked forward with great anticipations of these works. Many of them were unable to earn the rents of their cottages without going over to Scotland, and those who stayed at home would be immensely benefited by this work. It would enable the people in the thickly-populated district of the Rosses to reach the town of Glenties without having to go many miles round.

LORD MONKSWELL said, that the Congested Districts Board of Ireland hoped to be in a position before the end of the month to invite tenders for the construction of this bridge, and the approaches thereto.

INDUSTRIAL AND PROVIDENT SOCIETIES ACT, 1893, AMENDMENT BILL.—(No. 28.)

Returned from the Commons with the Amendments agreed to.

HOUSE OF LORDS OFFICES.

First Report from the Select Committee made; to be printed; and to be considered on Monday next. (No. 81.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF WORKING CLASSES) BILL.—(No. 16.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS BILL.—(No. 17.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 2) BILL.—(No. 9.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 3) BILL.—(No. 37.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^{a} To-morrow.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69).

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER BILLS.

Moved, That the Message of the House of Commons of the 28th of May last with respect to the following Bills—namely:

Canal Tolls and Charges Provisional Order (No. 1) (Canals of Great Northern and other Railway Companies) Bill;

Canal Rates, Tolls, and Charges Provisional Order (No. 2) (Bridgwater, &c., Canals) Bill;

Canal Tolls and Charges Provisional Order (No. 3) (Aberdare, &c., Canals) Bill;

be taken into consideration (The Chairman of Committees); agreed to: The said Message considered accordingly: Then it was moved That a Committee of Five Lords be appointed to join with the Committee of the House of

Commons, as mentioned in the said Message; agreed to: The Lords following were named of the Committee:

D. Richmond.	L. Herries.
E. Lauderdale.	L. Hawkesbury.
L. Clifford of Chudleigh.	

Ordered, That such Committee have power to agree with the Committee of the House of Commons in the appointment of a Chairman.

Then a Message was ordered to be sent to the House of Commons, in answer to their said Message, to inform them of the appointment of the said Committee by this House, and to propose that the Joint Committee do meet in Committee Room No. 1 on Friday next, at half-past Eleven o'clock.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.

Brought from the Commons; Read 1^a; and to be printed. (No. 82.)

House adjourned at five minutes past Five o'clock, till To-morrow, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Monday, 4th June 1894.

QUESTIONS.

HONDURAS AND NICARAGUA.

Colonel HOWARD VINCENT (Sheffield, Central): I beg to ask the Under Secretary of State for Foreign Affairs if the war between Honduras and Nicaragua is now over, and the condition of affairs suitable for Her Majesty's Minister in Guatemala to present his credentials to those Republics as well as Costa Rica, and personally to do what he can to further British trade?

*The UNDER SECRETARY of STATE for FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): Her Majesty's Minister left Guatemala on the 13th of April for Managua, the Capital of Nicaragua. He will visit the other Central American Republics and present his credentials. He will naturally do what he properly can to further British commercial interests. Hostilities between Honduras and Nicaragua have now ceased.

EPIDEMICS AMONG SCHOOL CHILDREN.

Mr. BARTLEY (Islington, N.): In the absence of the right hon. Gentleman the Member for Cambridge University, I beg to ask the President of the Local Government Board whether he will direct a Return to be made of the number and dates of the epidemics of ophthalmia, scarlet fever, measles, throat complaints, and other infectious maladies, which have broken out during the last 10 years in the pauper district schools belonging to the Metropolitan Unions, specifying in the case of each epidemic the number of children attacked, the duration of the treatment of cases, the number of deaths and of permanent physical disablement, and the total extra cost occasioned to the ratepayers of the Metropolis by the outbreak?

The PRESIDENT of the LOCAL GOVERNMENT BOARD (Mr. Shaw-Lefevre, Bradford, Central): I have made inquiry, and find that it would not be practicable to furnish such a Return as is suggested. If the right hon. Gentleman would desire a Return as to the mortality amongst children in these schools during a limited period, say of three years, I would be prepared to consent to it.

KABA REGA.

Mr. WOOTTON ISAACSON (Tower Hamlets, Stepney): I beg to ask the Under Secretary of State for Foreign Affairs whether he will lay before the House a full Report of the Consul of Zanzibar as to the events which intervened between the departure of Sir Gerald Portal from Uganda and the declaration of war against Kaba Rega; as to the incursions made by Kaba Rega into Uganda territory subsequent to Sir Gerald Portal's departure; and as to the number of Waganda held in slavery by Kaba Rega?

Sir E. GREY: Colonel Colvile stated that Kaba Rega held 20,000 subjects of Uganda in slavery, invaded Uganda last year and killed a Soudanese officer, and had after that invaded Usaga and Toru. I am not at present prepared to say when Papers can be laid before Parliament with regard to these events.

Mr. WOOTTON ISAACSON: Is this information taken from the Report of Colonel Colvile?

SIR E. GREY: It has been taken from his Despatches.

THE PROTECTION OF SCOTCH FISHERIES.

MR. WEIR (Ross and Cromarty): I beg to ask the Secretary for Scotland if he is now in a position to state when the new cruiser for the protection of the fisheries around the Island of Lewis and the western mainland will be ready for service?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): The new cruiser is now at Granton. Specifications and estimates are being prepared for the alterations necessary to be made to her. When they have been accepted the work will be pushed on at once, but it is impossible to say yet on what date they will be finished. No time is being lost.

ROSS AND CROMARTY RETURNING OFFICER.

MR. WEIR: I beg to ask the Secretary for Scotland if he will state the reason why Sheriff Johnstone, who acted as Returning Officer for Ross and Cromarty at the last Parliamentary election, engaged E. Hugonin, of Inverness, to act as polling clerk at Milton of Applecross, at an expense to the candidates of £9 1s., travelling allowance (140 miles) £7, whilst a suitable person was obtainable in the district; and whether Sheriff Johnstone, should he act as Returning Officer at the next election, will be prohibited from making arrangements which cause such expenditure to candidates?

SIR G. TREVELYAN: I am informed that the polling clerk referred to was employed because, in the Sheriff's opinion, a local man was not sufficiently qualified, and that although he lives in Inverness, he paid his own expenses from Inverness to Dingwall. There is no power to interfere with the discretion of a Returning Officer in making arrangements for an election.

SLAVE TRAFFIC IN WEST AFRICA.

MR. J. A. PEASE (Northumberland, Tyneside): I beg to ask the Under Secretary of State for Foreign Affairs whether he has any information as to the shipment of slaves from Portuguese territories in West Africa to the Islands of San Thomè and Principè; whether the shipment of such slaves is in contravention of the General Act of the Brussels Conference to which Portugal affixed her signature; and whether steps will be taken to put a stop to this practice?

***SIR E. GREY**: Slavery is abolished in the Colony of Angola, and in the Islands of San Thomè and Principè. If in spite of this there were a slave traffic, of which we have no knowledge, the slaves would become free when landed in the islands.

MR. J. A. PEASE: Will the hon. Baronet make inquiries?

SIR E. GREY: I think if the hon. Member has any information to give on these points, he might communicate it to the Foreign Office, who would then look into the matter.

REPORTED CHOLERA OUTBREAK AT MECCA.

SIR H. ROSCOE (Manchester, S.): I beg to ask the Under Secretary of State for Foreign Affairs whether any information has been received at the Foreign Office, from Constantinople or elsewhere, to the effect that an outbreak of cholera has occurred at Mecca; and whether, if so, steps will be taken to urge the Porte to carry out the recommendations of the Sanitary Congress as to preventive and repressive measures?

***SIR E. GREY**: It was reported on the 2nd instant that, according to the latest telegraphic advices from Mecca, the public health there was good. The Porte was represented at the Sanitary Congress, but its Delegates did not sign the recommendations.

COUNTY COUNCIL BOUNDARY COMMITTEES.

MR. JACOBY (Derbyshire, Mid): I beg to ask the President of the Local Government Board whether he will sanction the payment of the travelling expenses of the County Councillors who are engaged on the Boundary Committees under the recent Act?

MR. SHAW-LEFEVRE: The question whether the expenses referred to are expenses of a Committee within the meaning of Section 72 of the Local Government Act, 1894, is a legal one; and as the Board may have to determine the point in the exercise of their appellate jurisdiction on appeals against the decision of auditors, they have not been prepared to advise on the question of the legality of such payments. If the payment is lawful, no sanction of the Board can be required.

APPOINTMENTS FOR QUARTERMASTERS.

CAPTAIN BOWLES (Middlesex, Enfield): I beg to ask the Secretary of State for War how many appointments it is intended to create at the War Office for Quartermasters of Cavalry, Infantry, Army Service Corps, Ordnance Store Corps, and Medical Staff respectively, under paragraphs 193 and 193A, Royal Warrant, dated 1st April, 1894?

*THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The Articles referred to apply to the limited number of Quartermasters at present employed at headquarters. I am not aware of any existing necessity for an increase of that number.

THE CANADIAN PACIFIC RAILWAY.

MR. HENNIKER HEATON (Canterbury): I beg to ask the Postmaster General whether heavy subsidies are paid by this country and by the Canadian Government to the owners of the Canadian Pacific Railway Company's Royal Mail steamships, in order to maintain direct sea communication between China and Vancouver; whether he is aware the officials of the British post offices at Shanghai and the other Chinese Treaty Ports refuse nevertheless to send parcels to the Dominion by the Canadian Pacific Mail, and insist on forwarding them to Canada *viâ* London, 12,000 miles further; and whether he will order that in future there shall be an exchange of parcels direct by means of the Canadian Pacific Mail?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): The Canadian Pacific Railway Company receives a subsidy for the conveyance of mails, troops, and stores between Canada and Hong Kong *viâ* Vancouver and Shanghai. To this subsidy the Canadian Government contributes. It is true that parcels for Canada from Hong Kong and from the Agencies of the Hong Kong Post Office at Shanghai and other ports in China, are sent by way of London. But the British Post Office has heard nothing of the refusals and insistences referred to. If the Canadian and Hong Kong Post Offices desired an exchange of parcel mails by the Canadian Pacific steamer, I should place no obstacles in the way.

BRITISH POSTAL AGENCIES IN CHINA.

MR. HENNIKER HEATON: I beg to ask the Under Secretary of State for Foreign Affairs whether the foreign administration of the Customs Service of China has for 25 years conveyed the mails of all the Union countries from Chinkiang to Pekin, and whether in 1886 official negotiations were opened for the transfer of the whole business of the British Postal Agencies in China to that Customs Service, the proposal being approved by the British Postmaster General; whether he is aware that serious dissatisfaction with certain features of the existing British service prevails at the Treaty Ports; and whether he will consider the possibility of accomplishing the transfer contemplated in 1886 to the Chinese Customs Service?

*SIR E. GREY: Her Majesty's Government are aware that this question was raised in 1886, and that it was then decided that it was not ripe for decision. A similar proposition was recently mentioned to Her Majesty's Minister at Pekin by the Chinese Inspector General of Customs and referred to the Postmaster General, who saw no reason to depart from the views originally expressed. Her Majesty's Government are not aware of any serious dissatisfaction at the Treaty Ports with regard to the existing arrangements, but the whole question was in April last referred to Her Majesty's Ministers for a Report, which must be awaited before further steps can be taken in the matter.

DEPORTATION OF IRISH PAUPERS.

MR. DANE (Fermanagh, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been directed to the cases of the deportation of paupers from Greenock to the Enniskillen Union; and whether, having regard to the condition of the Law of Settlement, he will take early steps to have the same altered, in the interest of already overburdened Irish ratepayers?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): I am aware of the facts connected with these two cases of removal to Ireland; and, as regards the second paragraph, I cannot add anything to the replies to similar inquiries which have already been addressed to me from time to time.

WORKWOMEN'S TRAINS FOR THE METROPOLIS.

MR. A. C. MORTON (Peterborough): I beg to ask the President of the Board of Trade whether the Board of Trade have yet arranged with the Railway Companies entering the Metropolis to allow workwomen to travel by trains at workmen's trains fares up to 8 o'clock in the morning; and, if not, will he expedite the matter, so that workwomen, who are employed in the Metropolis, may not be compelled to wait about the railway stations or in the streets until their places of business are open?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): The Board of Trade are in communication with the Railway Association, and have received a promise that inquiries shall be promptly made. The hon. Member will understand that a reasonable time must be given the Association to collect the necessary information from the Railway Companies. The Board of Trade quite appreciate the importance of the question raised by my hon. Friend, and the matter shall not be lost sight of.

IRISH LAND SUB-COMMISSIONER.

MR. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether Mr. W. Jeffcot, who was formerly extensively employed as a landlords' valuer in County Derry, has been recently engaged as a Sub-Commissioner in fixing judicial rents in the county; whether he has been selected to act as a Sub-Commissioner in the Counties of Fermanagh and Monaghan, where he will have to fix rents upon estates which he formerly valued for the landlord; and whether he will direct the attention of the Land Commission to the matter?

MR. J. MORLEY: The Land Commission have found it necessary to communicate with Mr. Jeffcot on this subject, and pending this gentleman's reply I must ask my hon. Friend to defer the question.

MR. JOHN MADDEN'S LEITRIM TENANTS.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that in the year 1880 several tenants of Mr. John Madden, of Hilton Park, occupying farms in the district of Cloone, South Leitrim, were evicted from their holdings, and on making settlement with their landlord were afterwards reinstated in their tenancies; whether he is aware that, notwithstanding their settlement of the rent and costs due to the landlord, these tenants are now considered future tenants, and excluded from the fair rent benefits of the Irish Land Laws; and whether he will communicate with the Land Commission to see if there is any way by which these farmers can have fair rents fixed on their holdings to enable them to compete with the adjoining farmers who are judicial tenants?

MR. J. MORLEY: I am informed that 27 tenants on this property were evicted between 1879 and 1886, that 25 of them were re-admitted as tenants in 1891 and two in 1893, and that in all these cases a settlement of the arrears of rent and costs was made, and agreements for new tenancies for 15 years entered into. If my information is correct these tenants would be future tenants within the meaning of the Act of 1881, and the Land Commission would have no jurisdiction to fix fair rents on their holdings. In any case the Land Commission could not determine whether the persons referred to are entitled to have fair rents fixed until the applications come before them for judicial decision.

FREE SCHOOL BOOKS.

MR. KEIR-HARDIE (West Ham, S.): I beg to ask the Secretary for Scotland what is the law relative to the supply of free books in schools, and when penalties are attached to the non-compliance therewith on the part of the School Boards; and whether he will cause to be issued a Circular to School Boards in Scotland setting these forth?

SIR G. TREVELYAN: As I have already stated, the Department requires as a condition of efficiency that there shall be an adequate supply of books, and holds that a fixed charge for the use of books is not consistent with the relief of fees, and would consequently involve the loss of the fee grant, where it is allowed on account of such relief. Further than this I cannot go, as the Department has no power to give an authoritative opinion on questions of law.

Mr. STANLEY LEIGHTON (Shropshire, Oswestry): Can the right hon. Gentleman say if the Rules of the Department on this matter are the same in England?

Sir G. TREVELYAN: I can only speak for the Scotch Office, but I believe that they are substantially the same.

PERU.

Colonel HOWARD VINCENT: I beg to ask the Under Secretary of State for Foreign Affairs who is in charge of the interests of Great Britain in Peru during the absence of Sir Charles Mansfield; if the Republic has recovered from the crisis arising on the death of President Bermudez; and in whose hands the chief Executive authority now rests?

*Sir E. GREY: Mr. Alfred St. John, Her Majesty's Consul at Callao, will be in charge of Her Majesty's Legation at Lima during the absence of Sir Charles Mansfield. Colonel Borgono, who was second Vice President under the late President Bermudez, is at present at the head of the Government. The Presidential Election is to take place this month, after which it will, I hope, be possible to form a more accurate opinion as to the political situation in Peru.

Colonel HOWARD VINCENT: Is the country quiet now?

Sir E. GREY: Yes, I believe so.

TIEN TSIN POSTAL ARRANGEMENTS.

Mr. HENNIKER HEATON: I beg to ask the Under Secretary of State for Foreign Affairs whether he is aware that at the British Settlement and Treaty Port of Tien Tsin, China, the English inhabitants have no postal arrangements provided for them; whether he is aware that the Germans, the French, and the Russians have post offices there; whether 90 per cent. of the whole mail matter of the Settlement is British, and the trade with Great Britain and her Dependencies amounts to several millions sterling annually; whether he is aware that the British mails which now arrive at that important Treaty Port of Tien Tsin are now handed over to the German post office there for distribution; and whether he will at once communicate with Hong Kong regarding this grievance?

*Sir E. GREY: Her Majesty's Government have no special information on the various points raised in this question, but Her Majesty's Minister at Pekin will be instructed to report on the subject.

SIR E. HERTSLET'S MAP OF AFRICA.

Mr. J. W. LOWTHER (Cumberland, Penrith): I beg to ask the Under Secretary of State for Foreign Affairs when Sir E. Hertslet's Map of Africa by Treaty is likely to be completed and published?

*Sir E. GREY: It is expected that the work will be completed and published within the next few weeks, and when this is done it will supply in the most complete way the book of reference for which the hon. Member for Northampton asked the other day.

THE ROYAL COMMISSION ON SECONDARY EDUCATION.

Sir F. MAPPIN (York, W.R., Hallamshire): I beg to ask the Vice President of the Committee of Council on Education if he can arrange that the evidence given before the Royal Commission on Secondary Education may be published at short intervals, say monthly, as the Commission has so far held its sittings in private?

Mr. BRYCE: My right hon. Friend the Vice President has asked me to answer this question. In reply to my hon. Friend, I have to say that the Secondary Education Commissioners, after very careful consideration, unanimously decided that in the interests of the inquiry wherewith they are charged it was better that the evidence should not be issued till it appeared all together along with their Report.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL.

Mr. PAUL (Edinburgh, S.): I beg to ask the Lord Advocate whether his attention has been called to Clauses 3, 4, and 5 of the Supreme Court of Judicature (Procedure) Bill, brought from the Lords; and whether these clauses, or any other clauses in the Bill, are capable of being construed to confer upon the English Judges the power of making Rules which would give them jurisdiction over persons domiciled in Scotland, or would otherwise interfere with the independence of the Scottish Courts; and, if so, whether the Government will propose amendments to guard against any such conflict of laws?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): I do not think that the Bill would confer upon the English Judges the power of making Rules which would give them jurisdiction over persons domiciled and resident in Scotland, or which would interfere with the independence of the Scottish Courts.

CHECK-WEIGHERS IN MINES.

MR. D. CRAWFORD (Lanark, N.E.): I beg to ask the Secretary of State for the Home Department whether he will introduce and try to pass this Session the promised Bill to amend the admitted defects of the Mines Regulation Act with reference to the appointment of check-weighers?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): I am very anxious, as my hon. Friend knows, to have the law on this subject amended, and I shall do all in my power to press the matter forward. But I fear that I cannot at this moment give any more specific undertaking.

LIMERICK CHILDREN AT THE PASTEUR INSTITUTE.

MR. M. AUSTIN (Limerick, W.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if his attention has been directed to a report appearing in the local papers of a meeting of the Limerick Board of Guardians, from which it appears that the Mayor of the city, acting on a certificate from the medical officer of the Union, had two children who were suffering from rabies sent to the Pasteur Institute for treatment; and whether, as President of the Local Government Board, he would see that the expenses in connection with the case would be sanctioned, as compliance with the law by the children becoming inmates of the workhouse in the first instance might have led to fatal results?

MR. J. MORLEY: My attention has been drawn to a newspaper report of the proceedings of the Limerick Guardians at the meeting referred to. Boards of Guardians are legally empowered to send inmates of workhouses to any hospital for special treatment and to pay the incidental expenses. The Pasteur Institute in Paris is recognised as such a special hospital, and the sanction of the Local Government Board is not requisite to the payment of expenses in such cases. There is, however, no legal authority enabling Boards of Guardians to send to hospitals persons who are not workhouse inmates, and no sanction given by the Local Government Board would legalise such expenditure, or in any way authorise the auditor to pass it.

THE SALTCOATS (CANADA) CROFTERS.

MR. WEIR: I beg to ask the Secretary for Scotland if he will state whether Mr. Malcolm McNeill, Secretary to the Board of Supervision, is the same person who visited the Island of Lewis and canvassed crofters with the object of inducing them to emigrate to Saltcoats and Killarney, Canada; if so, whether Mr. McNeill received a commission from the Colonisation Board, the Kootenay Valley Railway Company, or other source, for engaging in this work; and whether his salary as Secretary to the Board of Supervision was paid him whilst thus employed; by whose permission he was allowed to engage in this work; and by whom were his travelling and maintenance expenses paid whilst so employed?

SIR G. TREVELYAN: Mr. McNeill, the present Secretary to the Board of Supervision, was directed by Lord Lothian, as Secretary for Scotland, to receive applications from crofters in the Lews and elsewhere who were desirous of emigrating to Canada under the Government Colonisation Scheme; he was at that time Visiting and Inspecting Officer under the Board of Supervision, and he received remuneration from the Colonisation Board for the special and very laborious duty on which he was engaged, but from no other source. No inducements were used towards the crofters other than publication of the conditions of colonisation. Mr. McNeill's salary, travelling expenses, and maintenance were paid as usual, and permission to engage in the duty was obtained from the Board of Supervision at the request of the Secretary for Scotland.

PRESIDING OFFICERS AT SCOTCH ELECTIONS.

Mr. WEIR: I beg to ask the Secretary for Scotland whether he is aware that Sheriff Johnstone, Returning Officer for Ross and Cromarty at the last Parliamentary election, engaged as Presiding Officers, amongst others, Sheriff Substitute Mackenzie, of Dornoch, Sutherlandshire, and also a great number of persons living out of the county, who travelled by road and rail, but chiefly by rail, to and from the polling stations, distances amounting in the aggregate to 1,539½ miles, or an average of 128¼ miles, for whom the Returning Officer charged £155 7s. 6d., including 1s. per mile travelling allowance: whether steps will be taken to require Sheriff Johnstone, or other Returning Officer, in future to select the requisite officials as far as possible from persons residing in or near the respective polling districts; and whether the Returning Officer will be prohibited from allowing 1s. a mile to Presiding Officers and polling clerks as travelling allowance to places to which there are ordinary travelling facilities?

Sir G. TREVELYAN: Upon inquiry I am informed that the facts are substantially as stated by the hon. Member, non-resident Presiding Officers being in certain cases employed as the most suitable persons available, but that travelling expenses were not allowed except within the county, and that the employment of non-residents had therefore the same effect as regards expenses as if they had been resident in the county. The conduct of Parliamentary elections and the charges of Returning Officers are regulated by Statute, and I cannot interfere with the discretion of Returning Officers without relieving them of their responsibilities.

RENTS AT LISTOWEL.

Mr. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state upon what grounds the Lord Chancellor has refused to grant any abatement of rent this year to the tenants on the estate of George L. Kittson, Listowel, County Kerry, an abatement of 15 per cent. having been allowed last year, when prices were much higher than at present?

Mr. J. MORLEY: The Lord Chancellor informs me that the tenants referred to hold under judicial rents. A special abatement of 15 per cent. was given last year to some of the tenants at the suggestion of the Receiver as an inducement to prompt payment, which the circumstances of the estate at the time required. In the present year the Receiver reported that there were no grounds to justify a general abatement, and the Lord Chancellor adopted that Report, and directed the Receiver to bring under his notice any cases calling for special consideration. Any such case brought before the Lord Chancellor will be carefully considered by him.

PERMANENT SETTLEMENT OF BENGAL.

Mr. HENNIKER HEATON: I beg to ask the Secretary of State for India whether the Permanent Settlement of Bengal put a limit on the Government demand payable on incomes derived from land; whether the cost of the Cadastral Survey and the annual maintenance of the record-of-right in the Province of Behar is to be borne by the Government, as in other Provinces, or by the landlords and tenants as an addition to the Government demand; whether the Hon. C. C. Stevens, senior member of the Bengal Board of Revenue, and other local officials, have recorded their opinion that under existing arrangements the main burden of the survey will fall on the cultivators alone; and whether the Government will order the survey to be suspended in Behar until the local Reports on the meaning of the recent tree-smearing in that Province have been received and considered?

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): The Permanent Settlement Regulation of May, 1793, fixed in perpetuity the Land Revenue demand of the Government in parts of Bengal; but it is established that the Regulation of 1793 does not bar the levy of Income Tax upon landed incomes, or the levy of local rates for local purposes. The cost of the Cadastral Survey will be defrayed partly by the Government, partly by the zemindars, and partly by the ryots. It has not yet been decided how the record of rights will be maintained in future years. At page 104 of the Papers presented to Parliament on this subject in November last will be found Mr. Stevens' Opinion, to which apparently the hon. Member refers. He says stringent precautions will be required to prevent the whole cost falling on the ryots; and he further expresses his belief that, even if the ryots had to bear the whole cost, the benefit secured to them would be worth the outlay. It is, moreover, the intention of the Government of India to take every possible precaution to prevent an undue proportion of the cost falling upon the ryots. It is not proposed to suspend the Cadastral Survey at present.

FATAL ACCIDENTS TO RAILWAY SERVANTS.

MR. CHANNING (Northampton, E.): I beg to ask the President of the Board of Trade when the Return recently moved for of the number of Inquiries into Fatal Accidents to Railway Servants will be issued?

MR. BRYCE: The Return is in the hands of the printer.

HOUSES IN THE URNEY UNION.

MR. A. O'CONNOR (Donegal, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been directed to the decision of the Strabane Board of Guardians, at their meeting on Tuesday last, not to proceed with the building of 12 houses in the Urney divisions, with regard to which the Local Government Board had already empowed their Inspector to proceed; and whether the Local Government Board will now take steps to secure the erection of suitable habitations in accordance with their previous decision?

MR. J. MORLEY: The Guardians of this Union having decided not to build the labourers' cottages, the Local Government Board have instructed their Inspector to take action under the Order which they have issued in pursuance of the 8th section of the Labourers Act of 1891.

THE STRABANE GUARDIANS AND THE LABOURERS ACTS.

MR. A. O'CONNOR: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Local Government Board have received from a body of labourers in the neighbourhood of Raphoe a complaint as to the matter in which the Strabane Board of Guardians have dealt with representations made to them under the Labourers Acts in respect of the dwellings of the persons in question; and what the Local Government Board propose to do in the matter?

MR. J. MORLEY: The Local Government Board have received from Mr. John Crawford, of Raphoe, the complaint referred to, and have informed him that the matter will receive the attention of the Board. The matter will be considered in conjunction with the general question of the carrying out of the Labourers Acts in this Union by the Board's Inspector instead of by the Board of Guardians.

LUNATICS IN BELFAST WORKHOUSE.

MR. M'CARTAN: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he has yet received any Report as to the result of the inquiry recently made in connection with deaths in the Lunatic Department of the Belfast Workhouse, and the information to be supplied to the City Coroner?

MR. J. MORLEY: The Local Government Board Commissioner who proceeded to Belfast to inquire into this matter informs me that the differences that had arisen between the Guardians and the Coroner appeared to have been the result of a misunderstanding rather than of an actual disagreement. On the subject of the information to be supplied by the Guardians to the Coroner concerning persons dying in the lunatic wards, the Coroner explained to the Commissioner the reasons his queries must be answered in order to enable him to decide whether an inquest was necessary. When this was communicated to the Guardians by the Commissioner they at once made an order directing their staff to furnish as fully as possible all the information in their possession to the officers of the Coroner's Court, so as to facilitate the Coroner in deciding whether an inquest was necessary or not.

The Guardians assured the Commissioner that far from wishing to withhold any information about their lunatic department they had always been willing to afford it; but it seems that a hitch had arisen, owing to the Coroner having directed certain queries to be answered by the medical officer which that gentleman was not in a position to reply to.

MOUNTED VOLUNTEERS.

Colonel HOWARD VINCENT: I beg to ask the Secretary of State for War if, having regard to the infinitesimal proportion of mounted men in the Volunteer Force compared to the 200,000 Infantry, he will consider the desirability of increasing the number of the former by an addition to the ordinary capitation grant of say £5 a year, to cover the heavy expenses attending the provisions of horses?

***Mr. CAMPBELL-BANNERMAN**: The formation of mounted companies in the Volunteers was sanctioned on the understanding that no additional expense beyond that of Volunteer Infantry was to be thrown upon the public; and, inasmuch as in any scheme of mobilization for the defence of the country the Volunteers would form part of a conglomerate force, which is already amply provided with cavalry, I am not prepared to deviate from that principle.

WELSH CATHEDRAL CHURCHES.

Mr. STANLEY LEIGHTON (Shropshire, Oswestry): I beg to ask the Secretary of State for the Home Department whether, when a cathedral is also a parish church, it is intended under the Welsh Disestablishment Bill to transfer its ownership to the proposed Commissioners?

Mr. ASQUITH: It appears from such information as I can obtain that three of the Welsh cathedrals—namely, Bangor, St. David's, and Llandaff—are used for parochial as well as for cathedral services, and that in these places there is no separate parish church. Under the Bill the fabric of these buildings would be transferred to the Commissioners, subject not only to all existing parochial rates, but to the power of the Church body to require their continued user as cathedrals for their present purposes.

Viscount CRANBORNE (Rochester): Would the right of the parochial authorities be absolute, and not dependent upon the Commissioners?

Mr. ASQUITH: Yes, certainly.

THE ROYAL NIGER COMPANY.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Under Secretary of State for Foreign Affairs whether it is the case that there is now no Vote on Estimates on which the proceedings of the Royal Niger Company can be questioned, except it be the Foreign Office Vote; whether the Foreign Office receive from the Company detailed accounts showing the amount of trade in liquor, spirit licences, arms, and gunpowder, as contrasted with all other trade; and whether it would be possible to lay such accounts before Parliament, together with an annual Report on the proceedings of the Company?

***Sir E. GREY**: The answer to the first question is in the affirmative. The trade accounts of the Company are not submitted to the Foreign Office. The present position is that the Government, after an exhaustive inquiry into the expenses of administration, have sanctioned a maximum amount to be levied in duties for a fixed period. The Government could not press the Company to submit its trade accounts; there is no Government officer in the territories of the Company to prepare an annual Report, but one is laid by the Company before its shareholders.

***Sir C. W. DILKE**: Having regard to the engagements of the Government in reference to Central Africa on the question of traffic in arms and liquor, could not the Government inquire of the Company as to the amount of trade in these articles?

***Sir E. GREY**: I will see what inquiries can be made. I can make no promise beyond that.

THE CROFTERS ACT.

Dr. MACGREGOR (Inverness-shire): I beg to ask the Secretary for Scotland if he can now state when the Government propose to introduce their promised Bill to amend the Crofters Act; if he can say what progress the Deer Forest Commission has made since last Report; and whether the presence of two of the Commissioners for some time here in London interferes with the proceedings of the said Commission?

SIR G. TREVELYAN: The Deer Forest Commission have now concluded their inquiry in Argyllshire, having already dealt with districts of Inverness-shire, Ross-shire, Caithness, and Sutherland. They meet to-day in Edinburgh, and I hope that the two Commissioners referred to by the hon. Member will be present. As regards the Bill to amend the Crofters Act, I have on previous occasions answered several questions, and I can only say that ample notice will be given of the intentions of the Government.

DR. MACGREGOR: Is not the Government pledged to introduce the Bill this Session?

SIR G. TREVELYAN: The Government is pledged, so far as human pledges can be carried out, to introduce a Bill extending the advantages of the Crofters Act to crofter leaseholders.

DR. MACGREGOR: Does not the failure to introduce it amount to a breach of faith?

SIR D. MACFARLANE (Argyll): Was it not understood on the 27th of April that an endeavour would be made to engraft the two provisions contained in my Resolution on the Crofters Act? Did not the right hon. Gentleman then indicate he would engraft on the Bill provisions dealing with enlarged holdings and bringing more crofters under the Act?

*DR. MACGREGOR: Did the hon. Member for Argyllshire on that occasion not express his satisfaction with the Government? and did he not in consequence decline to put them to the trouble of a Division on the subject?

SIR G. TREVELYAN: The Motion of the hon. Gentleman referred to a much larger Bill by which to carry out the proposals then made, and that Bill cannot be introduced until information has been obtained from the Commission.

DR. MACGREGOR: Are we to conclude that the Government have no intention to introduce a Bill this Session?

SIR G. TREVELYAN: What Bill?

DR. MACGREGOR: The Bill to enlarge the terms of the Crofters Act, and to bring in the leaseholders.

[No answer was given.]

DR. MACGREGOR: I feel, as the Representative of a large crofting county much disappointed——

MR. SPEAKER: Order, order!

GUARDIANS' ELECTION IN BALLINASLOE UNION.

MR. HARRINGTON (Dublin, Harbour): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that, at the Poor Law Election in March last for the Ahascragh Division of the Union of Ballinasloe, the voting for the two candidates was even; that one of the candidates, Mr. Andrew Manning, called for a sworn inquiry, and undertook to prove that two of the voting papers signed for the other candidate had been forged; and whether the Local Government Board refused the inquiry; and, if so, upon what grounds?

MR. J. MORLEY: I am informed that the facts are as stated in the first paragraph. Under Section 23 of the 6th & 7th Vict., c. 92, the Local Government Board are empowered in any case in which the right of a person to act as elected Guardian is questioned to inquire into the circumstances, and should the Board be of opinion that a person has been wrongly returned by the Returning Officer the Board issue an order setting aside the Return and a further order for a new election. It will thus be seen that it is only where a person has been actually returned as Guardian that the necessity for taking action under the section arises, and if the Return is shown to be wrong the Board can only take steps for a fresh election. In the present case, no person has been returned as Guardian by the Returning Officer for the reason stated in the question, and a new election must take place without any action on the part of the Board. Even if an inquiry were held and the objections of Mr. Manning substantiated, the result would be the same; that is to say, a new election would be necessary.

BOARD OF WORKS LOANS.

MR. BODKIN (Roscommon, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if his attention has been called to the case of Michael Boland, of Bunnygaddy, Curraghroe, Strokestown, who applied to the Board of Works for a loan of £35 for the drainage and improvement of his holding, which he had purchased under Lord Ashbourne's Act; is he aware that the proposed works were duly inspected and approved of by the Local Government Board Inspector, and the applicant directed to proceed with same, on the understanding that the loan would be forthcoming; is he aware that, when the first instalment became payable, the loan was refused by the Board of Works on the ground that the applicant could do the required works by the labour of his own family, though he has but one son living with him whose labour would be so available, and the great bulk of the work should be paid for; is he aware that great dissatisfaction has been occasioned by similar action in other cases on the part of the Board of Works; and will he direct the facts of this particular case to be reconsidered, with the view of granting this loan to Michael Boland?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham) (who replied) said: I am informed that the applicant was neither directed nor authorised to proceed with the works, and the Board of Works Inspector denies that he ever instructed him to do so. He reported that the works were calculated to improve the holding, but that most of them could be done by the applicant or his family. No instalment became payable, as the loan was never granted. The applicant has produced no evidence to show that the great bulk of the work would have to be paid for. The Board of Works are not aware of any general dissatisfaction caused by the policy adopted. Each case is treated on its merits. I am not aware of any circumstances which would suggest a reconsideration of the case.

MR. BODKIN: Is it not the fact that when the Inspector approved of the works, the ordinary course of procedure would have been for the work to be at once commenced, the understanding being that the loan would be granted. Was anything contrary stated to this man on the occasion of the Inspector's visit?

SIR J. T. HIBBERT: I cannot say what the man was led to understand. The fact is, the Inspector, while approving the proposed works, said the applicant could do them by the labour of his family.

MR. BODKIN: But was not the man led to expect that the loan would be granted to him?

Mr. Bodkin

SIR J. T. HIBBERT: I am unable to say that.

FOUL AIR ON THE METROPOLITAN RAILWAY.

MR. WEIR: I beg to ask the President of the Board of Trade whether, having regard to the fact that the Board of Trade stated on the 29th ultimo that a communication had been received from the Secretary of the Metropolitan Railway Company intimating that the question of foul air between certain specified stations on that line would probably receive the attention of the Board at its next meeting, and seeing that a meeting of the Board was held on the 30th ultimo, he is now prepared to say what action, if any, is to be taken in providing for the better ventilation of the tunnels?

MR. BRYCE: The Board of Trade have now received a communication from the Railway Company in which it is stated that the atmosphere of the tunnel sections referred to can only be improved if the Local Authorities show themselves willing to accord the Company reasonable facility for constructing openings into the roads running over the line of the tunnel. The Company further intimate that they will, as hitherto, exercise every precaution for maintaining the tunnel atmosphere in as good a condition as circumstances admit.

*MR. WEIR asked whether he would consider the desirability of following some American examples of electric traction, with the object of securing a better atmosphere in the tunnels; and whether the Local Authorities had been asked to allow openings to be made?

MR. BRYCE said, he presumed from the tenour of the letter of the Company that they had. No doubt, the use of electric traction would help to purify the atmosphere.

THE EXTERNAL DEBT OF PERU.

MR. WOOTTON ISAACSON: I beg to ask the Under Secretary of State for Foreign Affairs whether he will lay upon the Table of the House all Papers, Correspondence, &c., between the Peruvian Bondholders Committee and the Foreign Office in relation to a settlement of the external debt of Peru, such Papers to include Despatches to Ministers and

Consuls, whether in Chile or Peru, who represent the British Government?

*SIR E. GREY: The correspondence on this subject is extremely voluminous, extending over the last 10 years. The claims of the British bondholders have been satisfied by an arrangement with the Governments of Chile and Peru which is in course of execution. The disposal of a sum of money which was deposited in the Bank of England by the Chilean Government for distribution among the creditors of Peru whose claims are secured upon guano, and to a share in which the bondholders may be entitled, is about to be submitted to arbitration by the Swiss Federal Court. Under the circumstances, it does not appear that any useful purpose would be served by presenting the Papers to Parliament.

MR. WOOTTON ISAACSON inquired if the right hon. Gentleman was aware that the second moiety which should have been paid to the bondholders has, in consequence of some protest by Peru, not been handed over to the bondholders, who unfortunately in this country had lost something like £8,000,000. Would he not in their interests take some action to expedite matters.

*SIR E. GREY: I cannot say more now, as the question is to go before the Arbitrators.

CONVICTION FOR DRUNKENNESS AT NEWRY.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he has had his attention drawn to a report of the proceedings at the Newry Petty Sessions on Wednesday last by which it appears that Mr. John O'Hare, one of the recently appointed Magistrates, was fined 2s. 6d. and costs for drunkenness on the streets of Newry; and whether he will draw the attention of the Lord Chancellor to the matter?

MR. SEXTON: Is it not a fact that Mr. O'Hare was only appointed Town Justice because of his position as Town Commissioner for Warrenpoint, is he not a man over 80 years of age, and has he not ceased to act in any public capacity since the death of his wife? Is it not the case, too, that he is not in the Commission of the Peace at all?

MR. J. MORLEY: As the hon. Member for Kerry suggests, Mr. O'Hare is not in the Commission of the Peace.

MR. T. W. RUSSELL: I never said he was.

MR. J. MORLEY: The question certainly lends itself to that construction, otherwise there is no point in it at all. As Town Commissioner for Warrenpoint he was also Town Justice for the limited purposes of the Towns Improvement Act, but inasmuch as he ceased to be Town Commissioner in October of last year, his term of office as Town Justice also expired on the same date.

BELFAST AND THE CHANNEL FLEET.

MR. W. JOHNSTON (Belfast, S.): On behalf of the hon. Member for South Antrim, I beg to ask the Civil Lord of the Admiralty whether in the approaching cruise of the Channel Fleet it will visit Belfast Lough and Lough Foyle?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): I regret that I cannot hold out hopes that the Channel Squadron will visit Belfast and Lough Foyle in the month of June. Visits to Queenstown, Lough Swilly, Stornoway, and Greenock are included in the cruise. But at the time of the Manœuvres, some of Her Majesty's ships will, as usual, put into certain places on the coast of Ireland.

MR. W. JOHNSTON: Can the right hon. Baronet say why the Fleet is not going to Belfast or Derry?

*SIR U. KAY-SHUTTLEWORTH: It is not for me to state the reasons for the Fleet visiting one port and not another. If the hon. Member will wait till the Manœuvres possibly he will hear of visits to other ports.

MR. W. JOHNSTON: Will the Fleet be sent to Belfast for the 12th of July?

[No answer was given.]

THE PAY OF POSTMEN IN IRELAND.

MR. M. AUSTIN: I beg to ask the Postmaster General if he would consider the advisability of increasing the pay of rural postmen in Ireland, as the present scale is entirely inadequate in comparison with other branches of the Service? At the same time, I will ask the right hon. Gentleman if he is aware that the maximum pay of the Dublin postmen exceeds those of Cork by 6s. per week, and Belfast postmen by 4s. per week; and how is this disparity determined?

MR. A. MORLEY: The wages of rural postmen in Ireland have been largely improved during the last few years, and as no difficulty is found in obtaining the services of suitable men as postmen, it does not appear that any further general increase is required. In any case, the present rate of payment compares favourably with the wages usually earned for the same class of labour in Ireland at the present time. The maximum wages paid to postmen in Dublin have always been higher than those paid at provincial towns in Ireland, but they are 2s. only above those paid at Belfast, not 4s., as supposed by the hon. Member. There seems to be good reason for this, as the cost of living, &c., is higher in Dublin than elsewhere.

MR. M. AUSTIN: Does the right hon. Gentleman think 8s. or 9s. a week sufficient pay for a man walking 25 miles a day?

MR. A. MORLEY: I know of no such cases.

MR. M. AUSTIN: Then I will supply the right hon. Gentleman with innumerable instances.

MALICIOUS INJURIES IN IRELAND.

MR. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware that within the last week cattle belonging to a Mr. Wray at Woodville, County Kildare, were severely stabbed; if he has any evidence to show what was the motive for the outrage; and whether any arrests have been made in connection with it?

MR. J. MORLEY: It is a fact that on the night of the 21st instant a mare and a heifer, the property of the person named, were maliciously injured. Proceedings are now pending against one man in connection with the outrage, and under these circumstances I must decline to disclose the opinion of the police as to the motive for its commission.

MR. SEXTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that at the Ennistymon (County Clare) Baronial Sessions, on the 11th ultimo, the following claims for compensation for alleged malicious injuries were made by persons in occupation of farms from which Mr. Blake Forster had been recently evicted: Richard Reynolds, Ballykeale, Kilfenora, burning of a rick of hay, £20; Richard Reynolds, mutilation of cattle, £20; Mr. Murray, Ballykeale House, damage to aqueduct, £20; whether he is aware that these claims were preferred on affidavits of the claimants; whether the claims of Reynolds were disallowed and the claim of Murray was withdrawn; under what circumstances the disallowance and withdrawal occurred; and whether the attention of the Attorney General has been directed to these cases?

MR. J. MORLEY: The facts are substantially as stated in the first three paragraphs of the question. The claim of Reynolds for the hay was rejected because it was sworn that one of his sons stands committed for trial at the next Assizes charged with setting fire to the hay, and there was a suspicion that another of his sons mutilated the cattle for which he also claims compensation. The claim of Murray was withdrawn, because no damage was done to the aqueduct since the claim had been lodged. I have referred all the papers in the matter to the Attorney General for consideration?

MR. W. REDMOND (Clare, E.): Is the Chief Secretary aware that there is a strong feeling in this part of County Clare that many of the alleged malicious injuries are in realty of a bogus character, and are got up largely by the persons who claim compensation? Will the right hon. Gentleman take any steps to prevent men of the character of Reynolds from being placed in the occupation of evicted farms?

MR. J. MORLEY: I have heard stories about the bogus character of many of the alleged malicious injuries, but I have not the slightest information as to what value is to be attached to them. I have no power whatever to prevent particular persons from taking charge of evicted farms.

MR. DANE: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that last week a valuable cow, the property of Surgeon O'Grady, at Abbeyfeale, County Limerick, was mutilated in so shocking a manner that it died from the houghing it received; can he say what is alleged to have been the cause of such outrage; and has any person been made amenable?

MR. J. MORLEY: I have received a Police Report of the outrage referred to in the first paragraph of the question. No person has yet been made amenable for the outrage, the motive assigned for the commission of which being that the animal was believed to be the property, not of Surgeon O'Grady, but of another person in the locality, who had cattle grazing on evicted lands.

LABOURERS' COTTAGES IN IRELAND.

MR. ROSS (Londonderry): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that a considerable number of the cottages erected under the Labourers' Acts in the South and West of Ireland are in the occupation of persons who are not labourers; and whether he is willing to give a Return of such cottages occupied by persons who are not *bonâ fide* labourers?

MR. J. MORLEY: The Local Government Board inform me that they are not aware that a considerable number of cottages erected under the Labourers' Acts are in the occupation of persons who cannot be deemed to be agricultural labourers within the meaning of the Acts. The occupants of these cottages have been selected by the Local Authorities, the Boards of Guardians, and as it is evident they consider the parties to be within the provisions of the Acts, I see no sufficient reason for granting a Return on the subject.

MR. ROSS inquired if the right hon. Gentleman's attention had been directed to recent proceedings before the Irish Privy Council, in which it transpired that in one Union five of these cottages were occupied by persons who were not labourers? Would he not, under the circumstances, further inquire?

MR. J. MORLEY: I am not aware of the details of that case, but if the hon. Member will lay the facts before me, either privately or in the form of a question on the Paper, I will inquire.

ATLANTIC STEAMSHIP ROUTES.

MR. ROSS: I beg to ask the Secretary to the Admiralty whether he is aware that the measurements of the shortest route between New York and Liverpool, *viâ* Moville, and between New York and Greenock, *viâ* Moville' as given by the Admiralty, differ most materially from the measurement of the Atlantic Shipping Companies; and whether, in view of ascertaining the shortest route for the conveyance of American mails, he will direct some further investigation to be made?

*SIR U. KAY-SHUTTLEWORTH: The distances across the Atlantic given by the Admiralty to the Postmaster General, with reference to the questions which he answered on the 6th of April and the 24th of May, were the shortest navigable distances without regard to seasons or ice. The Admiralty are not aware what the distances as given by the Atlantic Shipping Companies may be; they may differ from Admiralty distances, because a less direct route must at some periods of the year be followed owing to the presence of ice. To attempt to force ships to take a definite fixed route, in order to save a few miles, might result in disaster. All that the Admiralty can offer to do is (if desired) to check the measurement of any route given by a Mail Company.

MR. ROSS: Has the Postmaster General had his attention called to a pamphlet, written by the hon. Member for Dundee, dealing with the subject?

MR. A. MORLEY: Yes.

FEMALE FACTORY INSPECTORS.

MR. M. AUSTIN: I beg to ask the Secretary of State for the Home Department if it is his intention to have a female Inspector of Factories appointed for Ireland?

MR. ASQUITH: No female Inspector is appointed for any particular place; they are all peripatetic, and it is not my intention to make any change in this respect. The present lady Inspectors have given and will continue to give special attention to Irish industries.

MR. M. AUSTIN: Is it not a fact that the importance of the linen industry in the North of Ireland justifies the appointment of a special female Inspector?

MR. ASQUITH: I do not think so.

INDIAN FINANCE.

MR. EVERETT (Suffolk, Woodbridge): I beg to ask the Chancellor of the Exchequer when the day promised for the discussion of Indian Finance will be announced ?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I am not in a position to make any statement at present.

DERBY DAY.

SIR H. FLETCHER (Sussex, Lewes): In the absence of the hon. Member for the Stretford Division of South-East Lancashire, I beg to ask the Chancellor of the Exchequer whether he will consent to the adjournment of the House on Tuesday night until Thursday, to give a little rest to the Members and officials of the House who have been so constant in their attendance ?

SIR W. HARCOURT: No, Sir; I fear that the House has no superfluity of time which it can divert from public business to the purpose indicated in the question.

THE ADMINISTRATION OF FIJI.

MR. BYLES (York, W.R., Shipley): I beg to ask the Under Secretary of State for the Colonies whether his attention has been called to statements made at a Missionary Conference in London by Lord Stanmore, a former Governor of Fiji, to the effect that women are there by law flogged for bathing on Sunday, and that many other innocent exercises of personal liberty are punishable by fine and imprisonment; whether these restrictions are still imposed on the natives of Fiji; who imposes them; and whether the Code of Laws which allows these punishments has had the sanction of the Colonial Office ? The hon. Member, in putting the question, said he believed the statements referred to Tonga and not Fiji.

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): In reply to this question, Lord Stanmore has written as follows :—

> "In writing of the undue forcing of Western ways upon 'different islands in the Pacific,' I did not refer to Fiji, and thought it very manifest that I did not do so. The groups I had in my mind were the Friendly Islands and Wallis Island, as they were in the days when I was in the Pacific. It was a village in Fiji under the Wesleyan Mission that I described as a pleasant contrast to all this absurdity."

Neither of the two groups referred to is a British possession. I feel sure I may add that Lord Stanmore—formerly Sir Arthur Gordon—was one of the men least likely to allow such laws to be enacted or enforced in a colony under his Government. Indeed, I may point out that he himself, while Governor of Fiji, passed a native Regulation in 1877 in regard to Sunday, explicitly to declare lawful such things as those referred to in the question.

THE ANGLO-ITALIAN CONVENTION.

MR. LABOUCHERE (Northampton): May I ask when copies of the Anglo-Italian Covention will be circulated ?

*SIR E. GREY: There is no objection to circulating them as soon as possible.

*SIR C. W. DILKE: There is an impression that the Agreement is being kept back, and as all sorts of misleading statements have been made with regard to its contents, I hope we may be assured there shall be no further delay, especially as the Agreement in reference to the Congo, which was made two days later, has already been circulated.

*SIR E. GREY: There is no reason for keeping it back other than the purely mechanical ones connected with printing and distribution.

UGANDA.

MR. A. J. BALFOUR (Manchester, E.): I should like to put a Question to the Leader of the House, and, in order that it may be clear, may I remind him and the House that on Friday we had a very interesting Debate and Division on the Uganda policy of the Government, but from the necessities of the case that Debate and Division were taken upon the propriety of the Government retaining Uganda, and, of course, we supported them in that policy. But in the course of the speech of the Under Secretary it became apparent that the Government had not made up their minds to do that which, at all events, most of us on this side think necessary for carrying out that policy—namely, the constructing of the railroad. It was impossible for us either to debate or to divide on that very important matter; and I would ask the Government whether they would consider the propriety of giving us some opportunity of discussing it and having a Division upon it ? I should put down the terms of the Motion I should like to see discussed. It would not be intended to be a Vote of Censure, and it would be to this effect—

> "That this House, taking note of the decision of the Government to retain Uganda, assures them of its support in any action they may take to secure the construction of the railway as recommended in Sir Gerald Portal's Report."

It would not be couched in a controversial spirit and would not be intended to imply censure on the Government. I wish to ask the right hon. Gentleman whether he can give us some opportunity of laying our views upon this subject before the House?

SIR W. HARCOURT: When I promised to give a day to the discussion of Uganda, I meant to give a day. The right hon. Gentleman's Motion would have been perfectly in Order if it had been moved the other night. [MR. A. J. BALFOUR: No.] At all events, the only answer I can give to the right hon. Gentleman at present is that I cannot give more time for the discussion of Uganda until we have got on with the Finance Bill.

MR. A. J. BALFOUR: Of course, I recognise that there is some reason in the observation of the right hon. Gentleman with regard to the pressing character of the business now before the House. I do not ask it as a right, for we do not put it as a Vote of Censure—as a Vote of Censure I presume the Government would feel called upon to give us the time—but I would ask the right hon. Gentleman whether he will consider in a favourable light the propriety of granting the request I have made when the Finance Bill is further advanced.

SIR W. HARCOURT: I will consider that matter.

THE DISTRIBUTION OF BIRTHDAY HONOURS.

ADMIRAL FIELD (Sussex, Eastbourne): On behalf of the hon. Member for South Antrim, I beg to ask the Civil Lord of the Admiralty whether the omission of naval officers' names from the list of honours and rewards recently bestowed on the occasion of Her Majesty's birthday upon certain officers of Her Majesty's Military Forces is a departure from a well-recognised custom; whether the First Lord of the Admiralty was called upon to recommend names of naval officers for submission to Her Majesty; and whether he can state the total number of officers of Her Majesty's Army and Reserve Forces who were awarded honours and distinctions other than promotions in miltary rank as against the one naval officer so rewarded?

*SIR U. KAY-SHUTTLEWORTH: In recommendations for honours on the occasion of Her Majesty's birthday no departure has been made from recognised custom. The First Lord recommends the names of naval officers which are submitted to Her Majesty by the Secretary of State for War, with those of officers in the Army whom he recommends. The Admiralty possess no further information as to the last paragraph of the hon. Gentleman's question, beyond that given in *The Gazette* of the 26th of May. The number of officers on the Active List of the Army, who by rank are eligible for the Order of the Bath, is upwards of 4,000 against only about 700 in the Navy. The Rules laying down the qualifications of officers for this distinction are not identical in the two Services.

ADMIRAL FIELD: Am I to understand that the First Lord of the Admiralty is bound to submit names for Her Majesty's approval through the Secretary of State for War? Has not the First Lord of the Admiralty the right of audience in common with the Secretary of State for War?

*SIR U. KAY-SHUTTLEWORTH: As to the latter part of the question, of course every Cabinet Minister has opportunities of audience with Her Majesty. But the mode of action is as my hon. and gallant Friend states—namely, that the names are recommended by the First Lord of the Admiralty, and then submitted by the Secretary for War.

ADMIRAL FIELD: I beg to give notice that I shall put a question to the Leader of the House as to the right of audience.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 31st May.*]

[FIFTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 1.

*MR. BYRNE (Essex, Walthamstow) said, that in the absence of the hon.

Member for York (Mr. Butcher) he proposed to move the Amendment standing in his name—an Amendment which was very similar to one of which he had himself given notice. He was content to accept the form of his hon. and learned Friend—namely, to omit the words "settled or not settled," and to substitute for them "to be ascertained as hereafter provided," because the result would be to leave the matter open for discussion on Clause 2. Did the Chancellor of the Exchequer accept that, or did he prefer to have the matter cleared up at the earlier stage?

Sir W. HARCOURT: I think the matter had better be discussed on Clause 2.

Mr. BYRNE said, he thought the words "settled or not settled" should be omitted, otherwise when they came to Clause 2 it might be settled that Clause 1 by those words fixed the principle. The words were, in fact, unnecessary unless it was intended by them to decide the question of principle in the 1st clause. It was clear that property passing on death would include, if properly defined, property whether settled or unsettled, so that the words were not required. The question was involved as to whether all settlements which were strictly transactions between living persons were to involve the payment of Estate Duty without regard to who was the settlor or who were the beneficiaries. When he came to look at Clause 2 he found a Delphic Sub-section (c) which, save by reference to various tesselations, he had not been able to find the meaning of. It had taken two or three years and decisions in the Divisional Court to ascertain the meaning of these tesselations; indeed, there was an appeal now pending on the subject. There were settlements made partaking of the nature of wills, such as voluntary dispositions of property under which a man during his lifetime received benefit for himself, but upon his death the benefit passed to other persons. The law had already recognised that in some degree such a settlement should be taxed, but in these words "settled or not settled" they had something much larger; because it was quite clear that, if duty was to be paid upon all settlements of every kind by whomsoever made and irrespective of the persons upon whom benefit was conferred, they were putting an enormous burden that did not now exist on a class of settlement that he felt sure the right hon. Gentleman the Chancellor of the Exchequer did not mean to burden to that extent. He would be doing it all at one blow in the 1st clause without leaving anything open for subsequent discussion. With reference to settlements—speaking generally—it would be right and proper to levy such duty as was meant to be levied upon them in the form of a Probate Duty by means of an *ad valorem* stamp on the settlement. In this way the amount of the duty would be ascertained as soon as possible—and that was essential unless dealings in property, whether land or personalty, were to be prevented. Under the Bill they were going to impose a duty on settlements, the amount of which could not be ascertained until some property passed under the settlement. He would give a short illustration which would show the result of the Government proposal. Suppose a man, upon his marriage, settled a sum of £10,000 on himself for life, with remainder to his wife for life, with remainder to the children of the marriage equally. The wife died during the lifetime of the settlor, leaving two children. "A" married again, and had two children by his second marriage. By his will he gave a second sum of £10,000 to his widow for life, with remainder to the children of the second marriage. As matters stood, upon his death, the children of the first marriage became entitled to £10,000 under the settlement, and the widow and children of the second marriage would become entitled to another sum of £10,000. Now, the Estate Duty payable by those taking under the settlement would be 5 per cent., so that the amount payable would be £500. But suppose the testator left £100,000 to his widow and the children of the second marriage. Then those who took the £10,000 under the settlement would have to pay 7 instead of 5 per cent.—£700 instead of £500, taking precisely the same benefit. It did not matter one pin to them whether he died worth a million or nothing at all. Did there seem to be reason or justice in taxation upon such principles as that? He (Mr. Byrne) submitted that this matter had been overlooked in framing the Bill, and if they passed the first clause with the words "settled or unsettled" remaining in it without due consideration they might be told, at a later stage, when they desired to raise the point, that the question had already been settled. Let the Committee think of the burden it was proposed to impose. The 5 per cent. on a small settlement of £10,000 on one's children meant about two years' income at the modern rate of trustees' investments. For two years the children were to be left unprovided for in order to pay this duty. Could this be meant? It was against all the principles of legislation that had been adopted in foreign countries or in our own country. They had exempted from Income Tax a large proportion of premiums payable on insurance for lives. Why? Because it was a provident thing for a man to do in moderation—to make provision for his children. But here the Government were going to impose a tax which would offer a direct inducement to a man not to make a settlement unless it could be made so large that it would easily be able to bear the large burden imposed on it. Under the Government scheme the amount of the duty payable in regard to these settlements could not be ascertained until the man's own death. At the present moment a person who was possessed of a reversionary interest in a sum of £10,000 could mortgage it or sell it at any time during the lifetime of the parents. Over and over again reversionary interests were mortgaged for the purpose of setting young people up in business. But under the present scheme who would lend money on a reversionary interest, or who would purchase it? No one, unless the holder of it could scrape together a sufficient sum of money to cover the utmost duty which could become payable on the settlor's death. By their scheme the Government would be putting a stop to reasonable, ordinary, every-day transactions by means of which young men often got that start in life which they could not otherwise secure. Of recent years an enormous automatic increase had taken place in duties payable in reference to these family provisions. Twenty-five years ago if a man wanted to provide an income of £300 a year for his life, and then to leave the capital producing that amount to his children, he would have been enabled to invest in good securities sufficient to produce that amount for a comparatively small sum. But where in railway stock or Government securities or foreign bonds they could have obtained 5 per cent. or 4¾ it was only possible now to get at the utmost 3 per cent. But all that time the State had been getting in Probate Duty the advantage of the increase in value, because the Probate Duty was levied principally on capital value. On a property producing, say, £200 a year, the Government received 25 per cent. more than it did 25 years ago. Let the Committee note how difficult it would be for the struggling professional man to make provision for his family. To provide a small sum of £200 or £300 a year for those who were to come after him he had to put by 25 per cent. more than he would have had to do 25 years ago. He (Mr. Byrne) would ask the right hon. Gentleman the Chancellor of the Exchequer to give some attention to this matter when he was considering what settlements were to be included. He should give encouragement to people to make reasonable provision for their families. He (Mr. Byrne) was not pleading for the very wealthy, but for struggling business and professional men who scraped together £10,000 or £15,000—a class who were as worthy of consideration as any in the Kingdom. If the clause were left as it was he was afraid it would be said when they came to a later portion of the Bill that these questions could not be reopened. Let them take another illustration—to show the extraordinary increase of taxation which would be brought about by the Bill in connection with family settlements. Take the case of a settlement made by a man on his daughter's marriage—which was also a very prudent thing for a man to do. Suppose he settled £10,000 on himself for his life, then his daughter for life, then his daughter's husband for life, and then to his daughter's children absolutely. That would be a simple, ordinary provident provision which a prudent father would make on the marriage of his daughter. What was the duty payable? Under the law as it now stood Succession Duty had to be paid at the rate of 1½ per cent. in respect of the daughter's, the husband's, and the children's succession. That amounted to £150. It was payable out of the *corpus* once for all, and it covered the whole of the settlement. On the death of the settlor the whole settlement had to pay £150, to which might be fairly added the 5s. per cent. Stamp Duty payable on personalty, which would give another £25, making in all £175. That was the amount which had to be paid to the estate at the present moment for a settlement of the kind he had described. But under the Bill a Succession Duty of 1 per cent. would be payable, or £100, an Estate Duty at a graduated rate which could not be less than 3 per cent.—it might be anything up to 8 per cent. according to the wealth of the settlor at the time of death—call it £400, a further Estate Duty of 1 per cent., or £100, and a 5s. Stamp Duty, making £625 in all. If the settlor after making the settlement became wealthy and left all his property in a fit of generosity to a charitable institution or to some other member of his family, another £400 would be added to the duty payable. Clause 2 defined property passing on the death of the settlor, but only by saying what it should be deemed to include. That, undoubtedly, would not be equivalent to saying "shall be deemed to mean the property." All settlements not mentioned in Clause 2 which they had not discussed would be included under the words " settled or not settled " under the 1st section. Inasmuch as these words were not required really for the purposes of Section 1, it would be better now to drop them out, leaving the question as to what settlements were to be included to be discussed under Section 2.

Amendment proposed, in page 1, line 19, to leave out the words "settled or not settled," and insert the words " to be ascertained as hereinafter provided."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir W. HARCOURT : It is quite true that on this clause the Government desire to raise the question whether settled property, as a general rule, is to be put upon the same footing as all other property. Let there be no mistake about that. It is one of the main and cardinal objects of the Bill. In my Budget speech I quoted from the right hon. Member for St. George's the statement that in his opinion settlements were a fraud upon the Revenue——

Mr. GOSCHEN : Upon the Chancellor of the Exchequer.

Sir W. HARCOURT : Well, upon the Chancellor of the Exchequer.

Mr. GOSCHEN : I said " to use an exaggerated form."

Sir W. HARCOURT : I think he said it was not an exaggerated form.

Mr. GOSCHEN : I said it was an exaggerated phrase, and that the whole context of my statement showed that it was a general remark, and not to be taken as the policy of the Government.

Sir W. HARCOURT : I will read the right hon. Gentleman's words again before the Report. He said an additional tax should be put upon settlements in consequence of the extent to which they were used to evade the demands of the Revenue. No one would deny that.

Mr. GOSCHEN : I dispute it.

Sir W. HARCOURT : Then I will get the right hon. Gentleman's words. I will send for them now, and have them read over. It is one of the main objects of the Bill that settled property should be put upon the same footing as property that is not settled in regard to its contribution to the Revenue. The hon. Member raises that question directly. The more convenient course for him would have been to raise the question on Clause 2, upon which details might have been gone into. As the hon. Member has said, the retention of these words " settled or unsettled " will conclude the whole question. [*Cries of* " No, no !"] Then, he has no occasion to deal with it now. The question properly arises on Sub-section (c) of Clause 2, where any desired limitation can be imposed upon settlements. That is the main provision of the Bill with reference to settlements ; and then there is the Interpretation Clause — Clause 18 — stating what is meant by settled property. These I venture to say are the proper places for the hon. Gentleman to propose alterations. It is open to the hon. Gentleman to engraft on Clause 2 any limitation he thinks he can recommend to the House on settlements, but we are now upon the general question of whether settled property shall or shall not be dealt with, and put in a fairer position with reference to taxation than it occupies at present. Settlements, as a rule, are the resources of the wealthier classes. All we are asking here is that property disposed of in all cases mentioned by the hon. and learned Member shall, so far as taxation is concerned, take the form of disposition of property common to classes who are not able to indulge in the luxury of conveyancers and solicitors, whose ingenuity enables them to evade taxation. The Amendment would make a larger hole by which persons would be able to escape it. The hon. Member cannot expect the Government to accept that. We have been assured by the hon. Member for Surrey that when Parliament imposes this tax everyone concerned will endeavour to evade it.

Mr. BRODRICK (Surrey, Guildford): I said I knew of a case in which a man in a large business had already transferred his business to his son and had taken a life interest himself.

Sir W. HARCOURT: I am sorry to hear that a business man should take that view when they are called on by Parliament to make their contribution to the defences of the Empire. They tell us that their first object will be to evade taxation, and that landed estates will be conveyed at once with that design. If that is so, it is the business of Parliament to defeat them. It is absolutely necessary to lay down that no property placed under settlement shall have any advantage over other property. That is a fundamental principle of the Bill; that is why it was put in the forefront of the Bill, in order that the opinion of the House may be taken upon the principle. It had been a scandal, the manner in which the Revenue had been robbed for generations under settlements. I have now the words of the right hon. Member for St. George's, Hanover Square—

> "The whole theory of the Death Duties is that the State claims a share of all property passing on death. I hold, if I may use a phrase of legitimate exaggeration, that the operation of the Death Duties is practically evaded by settlements."

The Government say that the Death Duties in future shall not be evaded by settlements. The right hon. Gentleman added—

> "And I say that from my point of view every settlement, if not a fraud upon the Death Duties, at all events makes a serious inroad on what I may term the rights of the Chancellor of the Exchequer."

The rights of the Chancellor of the Exchequer are the rights of the Revenue of this country, and is the right hon. Gentleman to-night going to vote against a proposal the object of which is to prevent a serious inroad on the rights of the Chancellor of the Exchequer? As long as I occupy the position I have at present the honour to hold I shall stand up to resist these serious inroads upon the rights of the Chancellor of the Exchequer, and in defence of the Revenue of this country. If hon. and right hon. Gentlemen opposite wish to have an issue on the words "settled" or "unsettled," the Government are perfectly willing to take it. The hon. and learned Gentleman spoke of putting the duty upon stamps, but why more than upon wills? That is another of the roads which the hon. and learned Gentleman is anxious to provide for his friends the landed interest to escape the valuation, and it is necessary, therefore, to look very narrowly at proposals intended to effect that object. It is obvious that the proposal of the hon. and learned Gentleman would defeat both aggregation and graduation, and it cannot be expected that the Government can accept an insidious proposal the object of which is to defeat the whole plan of the Government. The right hon. Gentleman can, on Clause 2, make any definite proposal he chooses to limit the character of settlements which are to be affected by the Bill, but he challenges me upon the general principle, as it is stated in Clause 2, as to whether settled property shall or shall not be included in the general principle of the Bill for the purpose of aggregation.

*Sir M. HICKS-BEACH (Bristol, W.): For the purpose of duty. This is a very important point, and I would ask your opinion, Mr. Chairman, as to whether the question of aggregation does not arise on Clause 3? The decision on the word "settled" or "unsettled" property is whether one or other shall be liable to duty in some form or another.

Sir W. HARCOURT: I am quite willing to take it on that footing. I was only referring to the argument used by the hon. and learned Gentleman with reference to the proposal to put a duty upon stamps. I consider this Amendment raises the question whether, as a general principle, settled property as well as unsettled property shall be subject to

Estate Duty. That is the real issue which we are upon now, and as to which we are perfectly prepared to take the decision of the Committee.

Mr. GOSCHEN (St. George's, Hanover Square) : I should wish I could have abstained from interposing on this particular Amendment, but the right hon. Gentleman cannot speak without trailing his coat. My hon. and learned Friend behind me made a most clear, definite, and detailed speech, and we might have expected that the Chancellor of the Exchequer in his reply would have replied to some of the questions raised by the Amendment. No ; the landed interest must be dragged in again. My hon. and learned Friend does not represent the landed interest, and not by one single word did he deal with the landed interest. On the contrary, the right hon. Gentleman must remember that he dealt with personalty almost the whole time ? What has the right hon. Gentleman got to say to that ? He has utterly mistaken and he has misrepresented my hon. and learned Friend. He has misrepresented the whole tendency of the Amendment, and he has endeavoured, as he too often does, to create odium again by pointing out that an Amendment which has nothing to do with the landed interest more than with the rest of the community has been brought in simply for their benefit. If the right hon. Gentleman could refrain from this kind of attack how much more rapid would our progress be ! We might then have had to discuss the single point whether this question should be dealt with on Clause 1 or Clause 2, or on both. When the right hon. Gentleman introduces subjects of this kind and makes these broad general assertions—which, I suppose, he means for consumption out of doors—he naturally stimulates hon. Members on this side of the House to reply ; because I have told him before, and I will tell him again —I hope good-humouredly—that if he throws out a challenge it will be accepted, if he makes misrepresentations they will be corrected, and if he attacks persons they will defend themselves. I point out to hon. Members that they must not complain if these Debates are more protracted than they would be otherwise, this being due to the pugnacity of the Chancellor of the Exchequer. Why does he quote for the fourth time a sentence out of one of my speeches ? Cannot the right hon. Gentleman confine himself to a general discussion of his own propositions without endeavouring to fasten on political opponent's views, in a manner which entirely misrepresents those views ? It seems that neither the Prime Minister nor the Chancellor of the Exchequer can quote properly from political opponents ?

Sir W. HARCOURT : Are not those your very words ?

Mr. GOSCHEN : The right hon. Gentleman first coloured my opinion and then sent out to see whether what I had said would confirm what he had put before the Committee. My words do not confirm what the right hon. Gentleman said were my views. I did use the word "exaggeration," but I put it to the fairness of the Committee whether the version given by the Chancellor of the Exchequer is correct. It is perfectly clear what I meant as expressed in the words "legitimate exaggeration." I never intended to convey that there was any fraud on the Revenue, but, speaking as Chancellor of the Exchequer, I said that if you pushed the doctrine to the extreme—as the right hon. Gentleman always endeavours to push them to the extreme—then the rights of the Chancellor of the Exchequer might be invaded. The right hon. Gentleman speaks of evasion, again bringing in the landed interest. He says the landed interest is going to evade this tax because they do not choose to pay for their portion of the great expenditure that is to be involved. I have heard that evasion has been commenced. A case has been reported to me where this evasion is being practised by a very well-known Gladstonian. But although the right hon. Gentleman calls it evasion, it is not evasion to give away money in your lifetime if the taxation is so heavy that you would rather forego the use of it during lifetime than leave a much smaller property to your children at your death. I wish to put this question of evasion once for all clearly before the Committee. If you place such heavy duties as the Chancellor of the Exchequer proposes upon property that passes by death—and remember these duties are on a scale perfectly out of proportion with those that existed when I used the words which the right hon.

Gentleman has quoted—but if you put on duties you raise what I may call not by exaggeration at all, but by the most legitimate phrase, you raise the question in a man's breast, "What is best for the future of my children? What is best for myself? Shall I part with a portion of my property during lifetime or shall I not?" You call that evasion! From the Chancellor of the Exchequer's point of view it may be. There is a certain evasion in it, but does the right hon. Gentleman or does any hon. Member opposite pay a penny more to the Revenue than he is obliged to pay? It had been said that this will lead to donations by sires, and the right hon. Gentleman, as a social reformer, said that this would be a very good effect of the Bill. It was pointed out that the portions would be given away during the lifetime of a testator, and the right hon. Gentleman said, "a very good thing too." He forgot then his character of the Chancellor of the Exchequer, but to-night he plays that part again with such considerable vigour and force that it appears to him that every donation of a sire to a son during lifetime will in future be a theft on the Exchequer and a trenching on the rights of the Chancellor of the Exchequer. There are three topics that ought now to be removed. One is the quotation from my own speech, the next is the allusion to any alleged unwillingness of the landed interest to contribute their fair share of taxation, and the third is that this is a mean attempt to deprive the Chancellor of the Exchequer of what is due rather than pay 5, 6, and 7 per cent. on settlement where the amount is limited. The right hon. Gentleman did not say one word on the main point of the speech of my hon. Friend, which was—are you to have aggregation and graduation, the two operations combined in the case of a settlement where those who are entitled to the benefit of a settlement gained no benefit by the accumulations which have subsequently been made by the person who made the settlement?

Sir W. HARCOURT: I was going to deal with that question, but I was at once called to Order by the right hon. Member for Bristol for referring to aggregation.

Mr. GOSCHEN: The right hon. Gentleman was not called to Order. The right hon. Gentleman was laying down a general principle that might afterwards have been quoted. It was done with very great skill. He said we wanted to have the general question settled here that settled property was to pay in the same way as other property in aggregation and graduation. My right hon. Friend said, "You mean really aggregation," and the right hon. Gentleman withdrew, and said that aggregation would come on in another clause. He used the word "aggregation" in connection with the 1st clause, and he might as well have given his opinion; but he was too careful to do so. With regard to the broad principle, to my mind we shall have to discuss that at whatever time we can do so which is most convenient. Meanwhile, we understand that if we pass these words "settled or unsettled" here, the question of aggregation as regards settlements will remain to be settled hereafter, together with all the reservations and conditions that may be found necessary to satisfy the Committee.

*__Mr. RATHBONE__ (Carnarvonshire, Arfon) said, he would make an appeal to the owners of all classes of property, and ask them if they were not making a mistake in seeking to avoid absolutely just principles as to taxation? The only principles on which taxation should be paid were, first, ability to pay, and, secondly, benefit derived; and would anybody who had really studied this question deny that every man with an income of £2,000 a year or over had up to this period paid less, in many cases far less, than he ought to have paid on either of these two principles? He had always felt that they really owed much not as a matter of generosity but as conscience money to their fellow-countrymen on these principles. The justest way of paying a fair share of taxation was a graduated Income Tax, for he, himself, would rather pay his way during his life than leave it to his executors; but if they could not adopt that plan surely they ought not to try to evade the other. There were hundreds of thousands of men in this country who, feeling the injustice with which taxation was levied on the labouring people, the small tradesmen, and the small professional classes, annually paid conscience money, much more in proportion than the tax the Chancellor of the Exchequer now proposed to levy, and they did so, not as a matter of charity or generosity, but of justice. Much had been said about the payments made by certain classes of property towards local taxation. Some 30 or 40 years ago he investigated the matter, calculating the contributions from his own income; and similar calculations were made at his request by others in mercantile business, large tradesmen, small tradesmen, and professional men. He found that a man in a large way in commerce only paid ½ or 5-8ths per cent. of his income towards local taxation; that the labourers in his employment paid from 2½ to 3 per cent. of their income; that the large tradesmen paid up to 10 per cent.; and that the small tradesmen and small professional man, striving to make a livelihood, paid 10, 20, 30, and even more, per cent. of his income towards local taxation. The person who paid under our complicated system the heaviest taxes in proportion to income and to the benefits received, were those with incomes between £200 and £1,000 a year—those who were trying to get their heads above water. They were very properly relieved under this Bill. Those who had incomes and property beyond that amount ought to be very careful before they showed themselves unwilling to take upon themselves a fair share of these burdens—for otherwise the Democracy to whom they had given the power might not only force that upon them, but also ask for arrears. [*A laugh.*] This was not a laughing matter. Those who had studied the course of events in Democratic countries feared that unless the educated, leisured, and wealthy classes came forward and cheerfully took their full share of burdens in proportion to ability to pay and benefits derived, much more than justice would be done to these classes at their own expense.

Mr. A. J. BALFOUR (Manchester, E.): I really am at a loss to know what was the object of the discourse which the hon. Gentleman opposite has just delivered. He has lectured the critics of this Bill as, either in their own persons, or as representing others, being desirous of escaping their fair share of taxation. Now I venture to say that not one single word has dropped in the course of these prolonged Debates, from any single gentleman sitting on this side of the House, which gives the slightest colour to a general charge of that character. My hon. Friend tells us that for the last 30 years he has been convinced that the rich have paid much too little, and the poor much too much towards the common burdens which ought to fall equally upon all. All that period the hon. Gentleman has been a Member of this House, and I do not know whether upon any single occasion he has taken the opportunity of giving vent to the faith that is in him, and which has been in him for 30 years, or that he has been in the habit of equalising as far as he can, by annual payments of conscience money to the Chancellor of the Exchequer, the amount which he has been conscious all that time has been left in his own pocket. There is no more honourable or public-spirited man in this House than the hon. Gentleman. I have known the hon. Member ever since I have been a Member of this House, and whether I agree with him or disagree with him I am ready to acknowledge that my hon. Friend has always been consistently animated by a desire for the public good. But why he should take this occasion—not relevant to the Amendment, in no sense appropriate to the discussion with which we are concerned—to lecture those who, I can assure him, are not open to his censure, I cannot imagine. We, on this side of the House have been of opinion, rightly or wrongly, that land, owing to the historic incidence of local taxation, has been unduly burdened for public objects. We may be wrong, and if my hon. Friend has got facts to show we are wrong, there will be many opportunities, perhaps still, on which he can make that demonstration, but this Amendment is not the proper occasion. This Amendment does not deal with that subject, does not even approach it. What this Amendment does do, as commented upon by the able gentleman who moved it, is to bring home to the Committee that under the provisions of the Chancellor of the Exchequer precisely that class whom my hon. Friend takes under his protection will be most unfairly and unduly hit by this Bill. What was the particular case brought forward by my hon. and learned Friend behind me? It was the case of a small settlement—a small property of £10,000—bringing in an annual income of something under £300, exactly the class of income which pays unduly at the present time, and my hon. and learned Friend showed to demonstration that, by the peculiar provisions of this Bill, those who were entitled under a settlement to this modest income of something under £300 a year might have a very large slice taken out of the capital sum accruing to them under the settlement by the accident that the person to whom they succeeded had become possessed of very large property absolutely at his own disposal, but not one penny of which went to those who benefited by the settlement. The injustice which is done by this tax is one that will fall exactly upon the class of persons whom, according to the right hon. Gentleman the Chancellor of the Exchequer, we ought to treat in a most indulgent spirit; and what we want is that some answer should be put forward by the right hon. Gentleman or some other Member of the Ministerial Bench. It is not enough that we should be answered in this bellicose and hoity-toity spirit. The arguments which he have put forward have not been answered by the Chancellor of the Exchequer, and I must say that it is not the way to advance this Bill to return no answer at all to the points which have been pressed upon the attention of the Government. So far as I am concerned, I shall not repeat my case. I shall reserve it until I know what the reply of the Government is. I say that if we are to discuss this Bill in a business-like spirit, the Government ought to give proper attention to the arguments used from this side of the House, and not content themselves with uttering generalities which have not the slightest reference to the details of the Bill which we are now discussing.

Sir W. HARCOURT: I would really ask the Committee to consider what it the Amendment in point? It is to omit the words "settled or not settled." I am prepared to join issue upon that, but what I will not do is to argue this question twice over, first upon this clause and next upon Clause 2. I have said that I will take either of two courses—dispose of the matter now or upon Clause 2. Clause 2 is the place for details, and I say that the matter ought not to be discussed until we reach the details, and that it is a waste of the time of the Committee to enter upon discussion of it now.

*Mr. GIBSON BOWLES (Lynn Regis) said, it would be necessary that the Chancellor of the Exchequer should discuss this matter twice, because he had put it into two different clauses. It had been already pointed out that the words were unnecessary and redundant in this clause. Since they were going to tax "all" property, the word "all" must include property settled or not settled; therefore the words "settled or not settled" were not necessary here. The right place for the insertion of the words was in Clause 2. Why could not the Chancellor of the Exchequer be amicable about these matters, and, instead of pouring out an irritant poison over those Benches, leave out these unnecessary, temporary, and redundant words, so that the discussion might take place on Clause 2. He would suggest, in the interests of peace and of the advance of public business, that the words "settled or not settled" be left out of this Clause. But no, Cæsar Augustus had issued his decree, and all the world was to be taxed, and taxed in succession. He was sure that for the purpose of shortening discussion it was better to take this Debate on Clause 2, although he was not indisposed, so far as he was concerned, to take it upon Clause 1. Bearing in mind what the Chancellor of the Exchequer had said, he should regard him as an ally in respect of some further Amendments that he had to move. The hon. Gentleman the Member for Carnarvon Boroughs had invited anybody who had any property at all to give it to the Chancellor of the Exchequer. The hon. Gentleman had told them that they ought to freely and generously come forward and make him a present of their money. Well, he remembered some centuries ago [*a laugh*]—if hon. Members did not understand a parenthesis he could not help it—there were men who laid upon others heavy burdens and grievous to be borne, but who never thought of paying conscience money themselves. They objected to the levying of those burdens altogether, and if they were levied there should be some care taken that they were laid upon the shoulders of the persons best able to bear them. With regard to the question of evasion, he denied that when a man divested himself of his property during his lifetime he could be charged with evasion. In case of father and son the tax would be an incentive to the son to ruin his father during his lifetime, yet a stigma was to be placed upon the making of gifts by father to son during the father's lifetime. As he had said, he, for his part, was not unwilling to debate this question on the first clause, because so soon as this Amendment was disposed of he would have several Amendments to move which, upon his own showing, ought to have the support of the Chancellor of the Exchequer.

*SIR J. LUBBOCK asked whether these words applied to property of foreigners abroad?

SIR W. HARCOURT said, that foreign property would be affected by the clause. With regard to the Amendment, so long as the revenue and the expenditure, and particularly the expenditure, of the country increased, the necessary money to meet it must be got in some way or another. If there was an evasion of the Death Duty, the only other way of getting it would be to put an annual tax on property in this country, which was a mode of taxation which he would be reluctant to see introduced.

MR. GOSCHEN (St. George's, Hanover Square) said, the right hon. Gentleman could not leave evasion alone, but must continue to misrepresent him. As one who had been a Chancellor of the Exchequer he held that an excessive duty badly arranged would weaken and not strengthen the Exchequer. That was his answer to the Chancellor of the Exchequer. If they put too heavy a tax upon anything whatever, the Exchequer would lose and not gain. The right hon. Gentleman talked of evading the tax, but he might as well talk about persons who curtailed their consumption of champagne, because the duty placed upon it was too high, evading the tax. It seemed to him that they did not evade the law—they would simply forego an enjoyment. The right hon. Gentleman might deal a heavy blow at the Revenue of the country. Upon him, at all events, the responsibility for the dislocation of the finance of the country would lie. Of course, if the right hon. Gentleman would not discuss the question now they must oblige him by discussing it on Clause 2. The omission of these words would make no difference one way or the other.

*SIR J. LUBBOCK said, the Chancellor of the Exchequer had not answered his question as to whether these words covered the case of the property of foreigners abroad. The words of the clause applied to all property situated out of the United Kingdom "which might be liable to Probate or Succession Duty." Would a man be liable to pay the Estate Duty on property abroad?

SIR W. HARCOURT said, he could not give any plainer answer. The introduction of these words did not alter the position in reference to Legacy and Succession Duty. Nowhere in this Bill was taxation placed on property which was not at present liable to Death Duty in one form or another.

*MR. GIBSON BOWLES (Lynn Regis) said, the right hon. Gentleman was under a misapprehension in saying that this duty did not alter the chargeability of property. Property now liable to pay 1 per cent. would be charged as much as 9 per cent.

MR. LEES KNOWLES (Salford, W.) said, he wished to point out a danger to which this clause might lead. He held in his hand a letter from one of the principals of a well-known firm of London solicitors, in which it was stated that an old lady consulted him about her testamentary affairs, and without any suggestion from him said—

> "These Death Duties will take much more of my ready money than I anticipated, and therefore I want you to make a codicil revoking all my charitable bequests."

These bequests amounted to about £1,000. The writer of the letter gave it as his belief that that was likely to happen in a large number of cases. It was taking the cream off the milk, and charitable bequests would naturally be the first to suffer.

*MR. BYRNE said, that after the discussion which had taken place he thought he should best consult the convenience of the Committee by withdrawing the Amendment.

Amendment by leave, withdrawn.

*MR. GIBSON BOWLES moved to insert, after "not settled," the words—

> "or the proceeds of sale thereof or any money or investment for the time being representing the proceeds of sale."

It appeared to him that it was desirable for the convenience of the persons who would have to pay the tax that all the kinds of property upon which it could be charged should be contained in this clause. This was the charging clause of the Bill, and ought to contain everything. If it was necessary, as the Chancellor of the Exchequer argued, to inquire what was and what was not settled, it was still more necessary to inquire as to proceeds of the sale of property. It was clear that it was the intention of the framers of the Bill that all proceeds of sale were to be liable, for these very words were in Clause 18 of the Bill. That being so, it was not right that persons upon whom the charges were to be enforced should be sent dancing up and down the Bill so as to find out what was the property upon which the tax was to be levied.

Amendment proposed, to insert, after the words "not settled," the words—

"or the proceeds of sale thereof or any money or investment for the time being representing the proceeds of sale."—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, he could not consent to the Amendment. These matters would come up for consideration later.

Question put, and negatived.

*Mr. GIBSON BOWLES moved to insert in the clause after the word "which" in line 19,

"by virtue of any testamentary or other instrument executed by such person."

That would, he said, include settlements, and would come within the category of Clause 2, which brought in settlements. This matter seemed to him to raise the question of the predecessor. Where property had belonged to a man, and where he disposed of it either by will or settlement in such a manner that the benefit passed upon his death, it was perfectly reasonable that the Death Duty or Succession Duty or Legacy Duty should be levied, although in the case of a person who had not been a party to the instruction under which the passing took place there was no reason why the duty should be charged. They might have a wealthy man entitled to a certain life interest, and failing the exercise of his power of appointment the property might pass to a poor relative; and if the testator refrained from using the power of appointment under the settlement, in order that his poor nephews might come into benefit, the mere fact that he had been a wicked millionaire, and of the money having passed through him, would impose a very high charge upon his poor nephews and nieces. The point, therefore, was not without importance as to whether the Death Duty, in an instance of this kind, should not be confined to the case of property which had been really dealt with by the deceased and had not merely passed through him.

Sir W. HARCOURT said, that if this Amendment were adopted it would practically amount to the abolition of the Probate Duty or to what corresponded to it. He must resist the Amendment.

Sir R. WEBSTER (Isle of Wight) said, he thought the Amendment was open to objection.

Amendment proposed, in line 19, after the word "which," to insert the words—

"by virtue of any testamentary or other instrument executed by such person."—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

Question put, and negatived.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, he had an Amendment to move which would exempt from the operation of the Estate Duty property derived under settlements dated before the commencement of the Act. If it was a duty on the lines of the Probate Duty it certainly ought not to be levied on property which passed before the operation of the Act. He wished to point out to the Committee how moderate was his Amendment. It was possible to say that the Bill should not apply to wills which had been made by a person who was not competent to alter his testamentary disposition by reason of his having become insane or for any other reason. He would not object to the alteration of the wording of his Amendment by the substitution of "executed" for "dated" if lawyers thought the former would be the better word. He had no desire to see the Bill evaded by means of ante dating, but that those whose position was fixed by instruments and proceedings which were irrevocable should not by this *ex post facto* legislation have their positions very materially altered. He thought that the Government themselves must have had some inkling that retrospective action would not be quite fair, because under the head of savings in Clause 17 it was provided that Estate Duty—

> "Should not be payable on the death of a deceased person"—

which was a very beautiful expression—

> "in respect of personal property settled by will or disposition by a person dying before the commencement of this Act," &c.

The Amendment did not deal exclusively with real property, but with both realty and personalty. He knew that the very mention of realty stirred up feelings of indignation on the other side of the House which were either real or imaginary or were perhaps purely personal. He wished to call the attention of the Committee to the injury which would be done by the proposal of the Government to the purchasers of reversions, who were frequently Insurance Companies. If an Insurance Company which was liable to pay an insurance on the death of A could secure that on A's death they should come into a reversion of property left by A, they had of course a good form of hedging. Reversionary interests were bought and sold on a careful calculation made on certain tables showing what amount would be taken by the State when the reversionary interest fell in. They were bought and sold subject to the existing Death Duties. The purchasers took the burdens into calculation on the assumption that those burdens could not be increased, but must remain as they were for all time. All he asked for was that the Death Duties should not be raised until the transactions which had taken place under existing settlements had been worked out. As to the future transactions of the kind, those who entered into them would have had notice of this new departure in legislation, and they would know well enough that under this Bill the purchase of reversionary interests, instead of being a legitimate business as it was now, would be a mere gamble. The Government proposed so to alter the position of those who had purchased such interests that what might have been a profitable bargain to them might become a very unprofitable bargain indeed. Some sense of the injustice that would be done seemed to have reached the minds of some hon. Members opposite, because on the 10th of May a question was put by the hon. Member for Ross-shire (Mr. Weir) as to whether the purchase of reversionary interests was affected by the Bill, and the Chancellor of the Exchequer replied that purchasers of reversions to a property which had paid Probate or Account Duty were not affected by the Bill, and that if they purchased them out of other property they would be no worse off than under the Succession Duty or other Acts which the right hon. Gentleman mentioned. Well, if those reversions were purchased out of settled property they would not pay Probate Duty at all, so that the reference made by the right hon. Gentleman to Probate Duty had nothing to do with the case. As regarded the Account Duty, it was only paid in the case of voluntary settlements. The practice with regard to reversions was that the Account Duty was not paid until they fell into possession, and that every purchaser of a reversion who was still waiting for the property, without having paid Probate Duty, would not be protected by the first part of the Chancellor of the Exchequer's answer. As to purchasers being no worse off than they were under the Succession Duty and other Acts, it was quite true that the Succession Duty Act and another Act which was passed by the late Government last year did a wrong to purchasers of reversions. Two blacks, however, did not make a white, and the fact that purchasers of reversions had been wronged twice previously was no reason why they should be wronged a third time. Besides, the injury that was done to purchasers of reversions by the Succession Duty Act was very small and insignificant when compared with that which would be inflicted upon them if this Bill were made retrospective. He believed that 80 per cent. of the purchase of reversions were made from lineals. The Companies who bought reversions had a right to calculate that the duty imposed upon lineals would never be largely increased, as it had always been the policy of the House not to place heavy burdens upon the children. He turned now to the other part of his case—namely, that which related to younger children's portions. There was not the slightest doubt that the Estate Duty would fall upon younger children's portions. Under Clause 9—

> "A rateable part of the Estate Duty on an estate in proportion to the value of any property which does not pass to the executor as such shall be a first charge on the property liable to the duty."

In the case of realty, as a general rule the eldest son took the property, and the younger children's portion became a charge upon the property, the eldest son paying the duty and recovering the younger children's portions from their shares. In Clause 12 occurred the words, "not containing any express provision to the contrary." If the settlement were made before the Act was passed, how could there be any express provision to the contrary in it? If the Bill were made retrospective this condition of things would be created: that those who got portions under settlements already made would be in a worse position than those who got portions under future settlements, because it would be impossible for the settlors in the first-named case to make special provision for them. The Government had made savings for a certain number of existing settlements, because the proper duties, in accordance with the law as it stood when the settlements were made, had been paid. All existing settlements, however, had paid the existing Stamp Duty. As example was better than precept, he would give one or two illustrations. He would take an ordinary marriage settlement, letting A represent the bridegroom, B the bride, and C the child. The ordinary form would be where each party had a settlement of £20,000 and there was no other property, that the income of £20,000 should go to A for the joint lives and then to the survivor for life, and that the same should go to B. On the death of the survivor the capital would go the children as A and B jointly by deed or the survivor by will appointed. In default of appointment the capital would be divided equally amongst the children. This was the commonest form of marriage settlement, and would fit any figures. How, then, would the proposal of the Chancellor of the Exchequer work out? He (Mr. Grant Lawson) might say that he cared nothing for the millionaire. He would make the right hon. Gentleman a present of the millionaire and leave him to the right hon. Gentleman's tender mercy. He would take a case in which £40,000 was settled. B, the wife, would have a life interest in the £40,000. A and B had jointly apportioned one-tenth to the child C, and the rest to the other children. On B's death C would get under the present law £4,000 less 1½ per cent., and the State would take £60. If the Bill passed and were made retrospective C would get £4,000 less 4½ per cent., and the State would take £180 instead of £60. Supposing a company had purchased reversion on a careful calculation of its value, they would suddenly find that, instead of having to pay £60 on coming into the reversion, they would have to pay £180. If this were multiplied by 50 or 60 or 100 cases—and many companies held hundreds of reversions—it would be seen that some large concerns might be reduced to a very poor condition indeed. If A died after the passage of the Bill and had no other property his £20,000 would pass to his widow, who would now have to pay no duty at all, but who under the Bill would have to pay 4 per cent. plus 1 per cent., or £1,000. Then B died, and on £20,000, being part of the £40,000, the State would take 4½ per cent.—namely, £900. C would get one-tenth of £40,000 less the £1,900, which the State had already seized upon—namely, £3,810 only. It seemed to him that the system of taxation proposed under the Bill would do gross injury to those who had made purchases and bargains in respect of life interests on the faith of the existing law. It had been asked whether the duty was going to fall on the residuary legatee or the individual legatee. It did not matter which view of the case was taken. If the Government made the Bill retrospective in regard to settlements, they would be doing an injustice which could not be rectified or readjusted. A man could alter his will but not his settlement. They had been told that in this matter the State could not afford to be just, that the Chancellor of the Exchequer wanted the money and must get it, even at the expense of what was just. If that were so, he could only say that their Chancellors of the Exchequer had brought them to a very sorry plight. Granted that it was the duty of the Chancellor of the Exchequer to raise the Revenue, it was equally the duty of hon. Members to see that the Revenue was so raised as not to inflict an injustice on any persons. Could it be right or just that when arrangements under settlement had been made, and when under those arrangements bargains and sales, ordinary commercial transactions, had taken place Parliament should now, by *ex post facto* legislation, take from those companies that which might have been a profitable investment, and perhaps convert it into a dead loss? He hoped his Amendment, which was of a non-Party and non-political character, would be supported by Members on both sides of the House.

Amendment proposed, in page 1, line 20, after the word "person," to insert the words—

"Under any disposition other than a settlement, dated before the commencement of this Part of this Act, or on the intestacy of the deceased."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT: I hope the hon. and learned Member will forgive me for not travelling over a great many of the different topics he has dealt with as to the results of the Bill in regard to settlements. The question is a general one, and must be disposed of on general grounds. The demand made by the hon. Member is that the Estate Duty shall not apply to existing settlements. That would be the ruin of the Revenue, because there are many settlements which extend over one, two, or three generations. I have been myself personally concerned in a settlement which lasted for 70 years, and I know of a settlement which has continued for more than 80 years. Therefore, to say that the duty should not apply to settlements that have already lasted for 30, 40, or 50 years is altogether out of the question. I do not condemn settlements in all cases; but if a person chooses to tie up his estate for one or two generations, he must take the consequences, however inconvenient they may turn out to be. If a man disposes of his property by will, he can to the very last day of his life accommodate that will to circumstances; but if he chooses to make an irrevocable settlement, he must take the consequences, which may sometimes be very inconvenient. You may wish quite apart from anything in this Bill to alter the arrangements under settlement, but you cannot do it, and that is the great evil of settlements. That is the reason why

the Government are determined under the Bill to give no fiscal advantage to settlements. I do not say that settlements may not lead to arrangements which will be beneficial under certain circumstances, but there has been a great deal more harm than good done in the world by settlements, and to my personal knowledge a great many more families have been ruined by settlements than have been saved by them. What does a settlement do? It gives to the person who has a right to the succession the right to do as he pleases with a certain amount of property at an age when he is relatively inexperienced in the world. How many settlements have been mortgaged and sold to the ruin of families? When Amendments like this are brought forward for the protection of money-lenders I would point out that the proper place in which to deal with them is in Clause 6, Sub-section 4. Our principle is clear—namely, that no property under settlement shall have any fiscal advantage over any other property. It is proposed now that property shall escape this duty for generations. I do not dispute that there may be these difficulties arising under existing circumstances. There may be inconvenience and injustice, but that is the fault of the system of settlement. There is no reason why property under settlement should not pay to the State exactly as much as if it was not under settlement. For generations property under settlement has escaped its proper contribution to the interests of the State. I should be very glad if there were any means of redressing this social injustice. Such a system must have its consequences. You cannot have your cake and eat it. The result of the hon. Member's Amendment would be to exempt all property under such circumstances from equal contribution to the State. As a rule, settlements are used as instruments for keeping together great wealth, and the proposal of the Amendment is to give to property of that description fiscal exemptions to which it is not entitled, and which it has enjoyed too long. The Government cannot accept the Amendment, which strikes at the root of, perhaps, the most necessary reform contained in the Bill.

*SIR M. HICKS-BEACH (Bristol, W.): Sir, I have no intention of following the right hon. Gentleman into the merits or demerits of the system of settlement. It is quite sufficient for me that that system has for generations been recognised by our law, that it has been and is popular in this country with those who have either realty or personalty to leave to their families, and that people have availed themselves of it without any previous knowledge of the provisions of the Bill. I admit that there is great practical force in the objections from the point of view of the Revenue which the Chancellor of the Exchequer has raised to the proposal of my hon. Friend, but I wish to impress on the Committee that the right hon. Gentleman himself has admitted that the Bill is almost certain to work inconvenience and injustice in cases of settlements.

Sir W. HARCOURT: I forgot entirely to mention that, so far as past settlements are concerned—though I cannot admit that past settlements should be exempted from any new taxes—I think that the special increase of the duty of 1 per cent. upon settlements ought not to apply, and I shall be prepared in the Bill to make exception in the case of existing settlements with reference to this 1 per cent.

*Sir M. HICKS-BEACH: I am glad to have elicited that statement, for it renders it unnecessary for me to dwell upon that part of the question to which I was about to allude. There is a very important difference between existing and future settlements. I wish to put before the Committee the case of property in agricultural land settled 20 years ago upon a marriage to pass in the ordinary way to the eldest son, with power to trustees to raise portions for younger children and a jointure to be allowed to the widow. That settlement has been made on the calculation of the then value of the property. But since that date that value has decreased by one-half; and now the Bill imposes upon the eldest son who will succeed to that property an enormous increase in the Death Duties to be paid. That alters the whole relation between the eldest son and the others concerned under the settlement, and I would earnestly press upon the Government to take the point into consideration. It is a very serious thing to break settlements, and I would not suggest that settlements should be broken at the mere will of the individuals concerned, even if they all agree in breaking them. But I suggest that powers should be given, where any person concerned under a settlement is able to allege that the provisions of the new Estate Duty have materially altered the relations of the parties concerned, as between one another, to make application to the High Court to make such alterations in the settlement as the Court may think would do justice to all the parties concerned. Of course, what I have said would apply to cases where the property is personalty, the value of which has deteriorated or increased.

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) said, the suggestion of the right hon. Baronet, that something should be done with regard to conferring powers on the Court to charge settlements, raised a very serious question.

Sir M. HICKS-BEACH: Of course, it would have to be proved to the satisfaction of the Court that the interests of the parties are really affected by the provisions of the Bill.

Mr. R. T. REID said, the whole question of settlements and of the enlargement of the power of the Court to deal with them was of great importance, but it was somewhat alien to the subject of the Bill, and he could not say anything now that would commit the Government upon it.

Sir R. WEBSTER (Isle of Wight) said, settlements had been made in hundreds of thousands of cases during the last 30 years, and it was not quite just of the Chancellor of the Exchequer to endeavour to throw ridicule on the subject by suggesting that the hon. Member for Thirsk had put a series of acrostics to the House. Settlements were made every day by prudent men and women on marriage of their children, yet the leader of the House thought fit to run full tilt at settlements. He wished to protest against the theory that settlements were not wise. He had known hundreds of cases where families had been ruined owing to the absence of such settlements; and it was, in his view, a monstrous thing for anyone to say that settlements had worked more harm than good. No doubt settlements had been made under which properties had been tied up for centuries during long periods of descent, but he was speaking rather of cases where persons left, say, £20,000 or £30,000 settled upon their children to the amount perhaps of £3,000 or £4,000 each. It was upon moderate settlements that the Bill would work so hardly. The Chancellor of the Exchequer would not bring his great mind down to the level of seeing that he would be taxing children receiving, say, £3,000 or £4,000 a-piece, simply because some large amount happened to have accrued to the settlor. He invited the Chancellor of the Exchequer to consider the suggestion of the right hon. Member for Bristol. Existing wills could, but existing settlements could not, be altered. Surely it was a matter for the Government to consider, between this and the later stages of the Bill, whether a readjustment should not be allowed in the case of settlements upon which the Bill worked injustice. He desired to point out that the question of money-lenders had nothing in the world to do with the Amendment, which was in his view well worthy of consideration, and upon which he trusted that a Division would be taken if no satisfactory pledge were extracted from the Government.

Mr. COURTNEY (Cornwall, Bodmin) was perfectly aware that settlements made in the past had worked out in a different fashion to that intended by the settlers, owing to changes having occurred which made jointures and portions for younger children bear a proportion to the whole income arising from the estate totally different from that which they bore to the whole income at the date of the settlement. The hard cases pointed out by the hon. and learned Member for Thirsk arose from the attempt of the Chancellor of the Exchequer to apportion the Estate Duty in such a way as to shift it from the natural place where it should rest in future—namely, upon the residuary estate and to place it upon the special legacy. If a settlor became, after the date of a settlement, immensely rich, it should be a matter for him and his lawyer to arrange how the extra duty should be paid, and it should not be left in any way which would not permit of previous arrangement. He would pass on to the question which was more closely before the Committee. His right hon. Friend referred to the money-lenders, but that question had very little to do with it, though he agreed with him as to the volunteers. In this case they were dealing with those who had purchased for valuable consideration, and who had had no notice of this variation and graduation. But the point from which he considered it would arise would be upon Clause 17, and he mainly rose to suggest that this matter should be considered between now and the time when they reached Clause 17, and that they were not entitled to express an opinion upon it upon this Amendment, which went too far, as it covered volunteers as well as those who purchased for valuable consideration. As had been said by his hon. and learned Friend the Member for the Isle of Wight (Sir R. Webster), these matters were dealt with in commercial interests, and they were managed in the most business-like way in the City of London and the City of Edinburgh every day. Purchasers had acquired for valuable consideration these interests in a fair and legitimate way, and it was unfair to expose them to a tax of which they had no notice and no reasonable expectation of being called upon to pay. He hoped the question would be reserved until they came to Clause 17, that in the meantime the matter would be carefully considered, and that the Amendment might not be pressed to a Division now, for the reason that it raised questions much wider than was intended.

Sir W. HARCOURT said, he was sorry he had mentioned the money-lender, but he mentioned him because he was, perhaps, the largest and most deeply interested in the question. He was aware that his right hon. Friend was the leading patron of the Insurance Companies, and he complained of what was done with reference to the Succession Duty without a murmur from gentlemen opposite. He was sorry to have to allude to his predecessor, but the right hon. Gentleman had put it in his Estate Duty, and the then Attorney General sat on the Front Bench fraternising with him. There was not one single argument put forward in support of the Amendment which did not apply with equal force to the Estate Duty of the late Government, and which affected every exising settlement. It was neither reasonable nor common-sense for men who had taken the same course themselves to get up and denounce the injustice of a proposal of which they were the originators. The Amendment amounted to this: they had put property under settlement, therefore no tax which was put on for the benefit of the community should apply to this particular class of property. It was similar to the old doctrine with regard to the beneficed clergy: the property under settlement was to have the benefit of the beneficed clergy, and whatever tax was put on other property it was not to be applied to this property. There was really no common-sense in a proposition of this kind, and he could not believe that the House of Commons would maintain a proposition of that character. Then his right hon. Friend the Member for Bodmin reproached him because he had not acted strongly enough upon this principle, and said that the exemption of settlement in one portion should cover the whole settlement was a breach of the arrangement. But he had put on the 1 per cent. in order to cover that increase. If 1 per cent. was not enough, then they must put on 2 or 3 per cent. if the Revenue lost so much as that. Everyone admitted it lost a great deal, and if 1 per cent. was not enough then hereafter they must put on more. But these matters about conversion were not the principal questions, and they came up afterwards in Clause 6, Sub-section 4. The hon. and learned Member for the Isle of Wight (Sir R. Webster) thought he treated the Mover of the Amendment with disrespect. He had very great respect for the ability of the hon. Member, but he thought the Amendment did not raise the principal question they were upon, which was that when they exempted existing settlements from the operation of the Estate Duty they despoiled the Revenue.

Mr. A. J. BALFOUR said, the right hon. Gentleman had not addressed himself to one of the hardships which they felt.

Sir W. HARCOURT said, he would say one word upon the point the right hon. Gentleman was about to refer to. When he had spoken before he had said he should not be at all sorry if there were a power he would not say to break, but to prevent the abuse of settlements, but he was surprised at the proposal which was made by the hon. Gentlemen opposite. A more revolutionary proposal he never heard, and it almost made his hair stand on end that the Conservative Party should propose a plan for breaking settlements. What would be said of it in another place where it was considered that all settlements were sacred? He would like to take time to consider the matter, which involved a very serious question. He again said he should not personally be sorry, because he was not a friend of settlements; but for the Government to come forward and make a proposal of that character without very careful consideration was far too serious a matter. [*Cries of* "Speak up!"] He was unable to speak to everyone at once. If he spoke in one direction he was at once called to Order for turning his back on the Chair. He was saying that to introduce a measure for breaking settlements and destroying all vested interests was far too serious a matter to be undertaken lightly.

Mr. A. J. BALFOUR said, the right hon. Gentleman had used language of most extraordinary exaggeration. He had expressed his own views on this point on the Second Reading, and therefore he had nothing new in principle to say, but it did seem to him to be monstrously unjust. For example, he would not take the case suggested by his learned Friend in his speech, but would take another case, the case of a man, an eldest son, who had settled upon him a certain amount of property bearing income and certain property not bearing income—say, a valuable collection of pictures. That was a proper settlement for the original settler to make, who had not anticipated the advent of this Chancellor of the Exchequer, for he never imagined that the result of that would be that the two-thirds of property would be aggregated, and that his heir would be saddled with a tax upon the whole, which would have the effect of diminishing his actual income. They certainly ought to allow some power of exchanging part of the non-bearing property for securities that would bring in income. He had no intention to diminish the amount of property to be settled on the heir, but he did think they put the heir in an absolutely false position by compelling him to pay on an aggregation when only a remarkably small portion brought in an income that he could use for maintaining himself and his family. That was one case, and a hard one. But there was no idea on that side of the House of tearing up all existing settlements, and letting them go by the board. No; if the thing was to be done, and it ought to be done, it must be under the supervision of the Court. The Court must take into account the new element introduced by the financial imagination of this Chancellor of the Exchequer. The Court must attempt to realise as far as possible the position that would be taken up by the settlor had he foreseen they would be blessed with the principle of aggregation. If that were done he could not think any injustice would ensue to anyone having a vested interest under the estate. He would not even commit himself to the proposition that they ought to interfere with the case of the settlors who were dead, though he was inclined to believe that machinery might be found by which injustice in that case might be avoided. But whether right or wrong there could be no objection to allow settlors who were living to modify the settlement with the sanction of the Court. He could not help hoping that when they came to that part of the Bill in which the question was dealt with, that some agreement might be come to. Under the circumstances, he should vote for the Amendment of his hon. and learned Friend.

Sir W. HARCOURT, whose remarks were delivered in a very low tone of voice, was understood to say that this was a large matter and had nothing specially to do with finance. He would suggest that the proposals made by the right hon. Gentleman the Member for Bristol (Sir M. Hicks-Beach) and the Leader of the Opposition should be placed upon the Paper, and then it could be considered more conveniently.

Mr. J. CHAMBERLAIN (Birmingham, W.): I do not rise to continue the discussion, but to make an appeal to the Chancellor of the Exchequer. He may not be aware of the fact, but on this side of the House we cannot hear one word, and of the speech he has just delivered I have not heard a single word. Sometimes he has said we have gone over to the other side, but I am sure he does not wish deliberately to send us over in order to hear him. I think the same remark must apply to those behind him. I know that he has very many speeches to make, and that he does not wish to raise his voice too loudly, and on the other hand he does not wish to break the Rules of the House by turning his back upon the Chair, and therefore I would suggest that if he spoke at an angle he would comply with the general desire of the Committee.

Question put.

The Committee divided:—Ayes 147; Noes 189.—(Division List, No. 71.)

Mr. AMBROSE rose to move, in page 1, line 20, after the first "duty," to insert—

"which shall be payable by annual instalments extending over a period of eight years from the date of the death of the person so dying by the person to whom the property passes, if such last-named person shall so long live, which duty shall be."

The CHAIRMAN intimated that the Amendment was out of Order on the present clause, and should be moved on Clause 5.

Commander BETHELL (York, E.R., Holderness) moved, in page 1, line 20, to leave out from second "duty" to "and," in page 2, line 1, and insert—

"which, save as hereinafter mentioned, shall be levied under the same conditions and at the same rates as the existing Probate and Estate Duties."

He said, he thought the proposal of the Government in reference to valuation was bad in principle, and would be attended with considerable injustice in its application, and therefore he proposed to move what was practically the rejection of the principle of valuation. There were, he thought, three reasons which had been urged in support of this principle of valuation. Two of them were, no doubt, logical reasons, and to that extent could be argued, but the third was of a different nature, and the one upon which the defence of the principle mainly rested. The first of the two reasons was never seriously insisted upon—namely, that the State did for large properties more, in proportion, than for small properties. More interesting was the argument used a good deal by the senior Member for Northampton, and, he thought, approved, more or less, by the Chancellor of the Exchequer in the course of these discussions—namely, that the principle of valuation would probably have the effect of lessening great estates and diffusing them more, in a moderate size, among the community generally, which, it was contended, was a desirable state of things to bring about. The argument of the hon. Member for Northampton was that riches were, to a considerable extent, bad for the State—that it was immoral; and it was desirable that such principles of taxation should be introduced as would have the effect of limiting the possession of wealth by individuals. Those who agreed with the hon. Member for Northampton could scarcely have considered in either of the three great branches of industry all that personal wealth had done. They could turn neither to manufactures, commerce, nor agriculture, without seeing from time to time what great benefit personal wealth, properly used, had been in the interests of these three classes of industries, and he should doubt whether it was true that great wealth was pernicious or, at any rate, not for the good of the State. He suspected that wealthy persons did more good than ill to the State, and he suspected that those who used the argument to which he had referred rather had in their minds wealth created by some exceptional and peculiar means of which they might not approve. But if that were the case it was wrong to penalise wealth because it had been accumulated by means of which they might not approve when such penalisation would affect all wealth, no matter how accumulated. He disagreed with the doctrine that large fortunes were bad for the State or immoral. Personal wealth had done more good than ill for the State, and he did not think they ought to introduce a system of taxation which would have the deliberate effect of destroying that particular form of wealth. No doubt the main argument upon which the supporters of this doctrine rested was a sentimental argument, in so far as they could not satisfy the principles of justice or morality. That argument was that persons should pay according to their capacity to bear taxation. That was to say, that a man should be taxed in accordance with his ability to pay, the idea being that rich persons ought to pay more in proportion than poor persons, because they were better able to pay it. Such an argument came extremely badly from hon. Gentlemen opposite, seeing that it might be in this Session they were producing another measure by which they proposed to prevent wealthy persons from having the advantage which hitherto they had had from wealth. That was to say, while they were asserting one day that because a man was wealthy therefore he was to be taxed in a greater proportion to his wealth because it was for the good of the State, yet upon another day they were going to support a Bill to take away from the wealthy man what he had hitherto possessed in virtue of his wealth because it was not good for the State—that was to say, a vote. How they could reconcile these two views he did not know. When they said a person was to be taxed according to his ability to bear taxation, what on earth did they mean? No one had attempted to show by what means they would gauge the abilities of a person to pay this taxation, and what measure they would take he could not in the least imagine. The Chancellor of the Exchequer had said that already they had graduated taxation in this country. He denied that. He maintained there was a clear and distinct difference between the alleviation of taxation at one end of the scale and graduation as they proposed at the other end. The principle of their taxation was that the tax should be spread among a large number of persons so that the weight of their opinions when expressed must have their effect on the taxing authority. When they merely alleviated the tax at one end of the scale they had left inviolate this principle, but by introducing a system of graduation like that now proposed, they were violating this principle in a very material way. The proposals of the Chancellor of the Exchequer violated the principle always laid down, that taxation should be spread over that large body of persons that their influence might be properly felt by the taxing authority. In the Budget Bill this principle was undoubtedly very clearly violated. It appeared from the tables in the Returns presented to Parliament that with reference to personalty the additional amount which the Exchequer would gain from graduation was, roughly speaking, about £2,250,000. This £2,250,000 was levied upon 1,500 persons only. Of this £2,250,000 no less than £1,750,000 was levied upon 213 estates—that was 213 people. He should say that a very considerable sum raised from a very small number of persons gave a very bad security indeed to the chances of taxation being fairly levied at some future time. It let open the door to what the Leader of the Opposition very justly called the possibility of finance more suitable to an Eastern despot than to Western principles. Suppose they took these 213 people who were to pay £1,750,000, if they multiplied that by 25 they would get about the number of persons living who, they might say, would be affected by the tax. What chances had these wretched 213 people of getting their views fairly considered by a Chancellor of the Exchequer who was hard up for money and who thought these were a convenient people from whom to extract it? It was what their former Kings did by way of benevolences, and it seemed to him that the present Chancellor of the Exchequer would have the distinction in future of having exhumed from the dead past this miserable, wretched principle of levying benevolences upon the rich in order to meet the needs of the State. It could scarcely be denied that when they levied so considerable a sum of money upon so small a number of people they did make it very possible that unfair taxation should be levied upon these few people. It became more possible when it was admitted —as it was admitted here—that there were no means by which they could measure the ability of a man to pay, except simply what the Government of the day thought they would get from him. In the course of these Debates he had heard gentlemen say they did not care about the millionaire; they did not speak for him, and they would let him speak for himself. But it seemed to him that whether they were rich or poor they had an equal claim for consideration, neither more nor less, and to him it was horribly offensive to hear people say, "Oh, So-and-So is a millionaire. I do not much care for him, and if a little bit more is extracted from him it won't hurt him, and may do the State good." He objected to that. He thought that in the House of Commons an equal measure of justice ought to be meted out to all. But by the principle of this measure they could not mete out an equal measure of justice to all. By what principle of justice or morality did they say to a man who happened to be wealthy that he was to give more to the State than his fair arithmetical proportion? But along with the wealthy people who were going to be taxed there was still the consideration that persons in poorer circumstances, with moderate incomes, were also going to be taxed more heavily. Every property over £25,000 was to pay in future more than it had paid hitherto. Why on earth the man who was so fortunate as to get £26,000 should have to pay considerably more than the almost equally fortunate man who got £24,000 by way of a legacy he could not conceive. A person who got £20,000 or £30,000 could hardly be called a wealthy person from whom they might justly call for a greater proportion of taxation to the State than was estimated by arithmetical proportions. The principle of the Government would probably have these serious results. It was a temptation, in the first place, to the taxing authority to increase the amount of taxes that he placed upon wealthy persons. In the next place, it was a strong temptation to persons to remove their fortunes or evade the tax. He could conceive no stronger motive for evading a tax than to impose what was considered an unfair tax, and it appeared to him any law which, however distant, had that effect was a law tending towards the ill of the State rather than the good of the State, and towards immorality rather than morality, and these conclusions led him undoubtedly to form the judgment that the principle of graduation was unsound. The Amendment he was obliged to put on the Paper was of some length, because he understood that the Chairman would not allow the omission of the words "graduated rate" without putting in their place some other scheme to fill up the gap. He put the Amendment on the Paper really in order to raise the question whether they ought to have a graduated system of taxation or not. For his part the graduation was unfair and unjust, and ought not to be admitted.

Amendment proposed, in page 1, line 20, to leave out the words "at the graduated rates hereinafter mentioned," in order so insert the words

"which, save as hereinafter mentioned, shall be levied under the same conditions and at the same rates as the existing Probate and Estate Duties."—(*Commander Bethell.*)

Question proposed, "That the words 'at the graduated rates hereinafter mentioned' stand part of the Clause."

MR. J. CHAMBERLAIN : The question which has been raised by my hon. and gallant Friend opposite is one upon which I ought not to give an absolutely silent vote. For the first time in the course of these discussions on the Budget the hon. and gallant Gentleman has raised what I may call the principle of graduation. We are really taking a Second Reading vote on the principle, and it is not a question any longer of the methods or the manner in which the principle may be applied, and those who vote for the Amendment must be considered to be hostile in any form to graduation applied to any tax whatsoever. I have never denied the statement which has been frequently made of late, that 10 years ago—in 1884 and 1885—I brought forward this principle very prominently before the country, and I have never seen any reason to change the opinions I then expressed. The principle, as I understand it, is justified by the belief that taxation ought to be imposed as nearly as possible to secure equality of sacrifice. I do not pretend to say that that can be accurately or absolutely obtained even by the wisest system of taxation ; but graduation is one of the methods by which we can approach to that end. To that principle I adhere, and in these circumstances, if the hon. Member goes to a Division, I shall feel myself bound to support the Government. At the same time, I am not committed to any particular method. At the time I discussed the question 10 years ago I had no access to official information, and of course I never pretended that I was competent to say exactly in what way this principle should be carried out. I admit that difficulties may be stated almost to any method giving effect to the principle. Certainly, it would be impossible to state the case more strongly than has been done by my hon. and gallant Friend opposite. But there are two difficulties especially to which I must refer. In the first place, I think that the graduation ought to apply in proportion to the benefits, and therefore I am in favour of an alternative method to that proposed by the Government which would impose this graduation on the legacy and not allow it to be determined by the value of the estate. But that point has already been argued, and I will not further deal with it. The other point, to which I attach great importance, and which can only be determined by experience, is the chance of evasion. When I raised the principle I was keenly alive to that difficulty. If the graduation is too severe most undoubtedly the larger estates—the estates the Chancellor of the Exchequer is particularly anxious to catch—are precisely those which will evade the proposals ; and I am afraid that with the scale proposed by the Chancellor of the Exchequer that will be the result. My hon. Friend opposite referred to moderate fortunes of £25,000 and £50,000 or £100,000. As to these fortunes, it is highly probable that the beneficiaries under a will of the persons who enjoy estates of that value will have to pay the additional tax. They have not the experience or the means or the advice to enable them to readily evade it ; but I should be surprised if the millionaires, who have the best talent and the best advice at their disposal, do not find some way of evading the pressure of this duty. To a great extent they already do this, as the Chancellor of the Exchequer will no doubt agree ; and I fear that under the system proposed they will attempt to evade to a larger extent. Some of the cleverest solicitors in the City of London as the right hon. Gentleman is aware, are at the present time engaged night and day in suggesting methods by which the proposals of the Budget may be evaded by the owners of large estates. [Sir W. HARCOURT : Hear, hear !] If that is so, then from the point of view of the Exchequer, to say nothing of financial morality, some anxiety must be caused to the right hon. Gentleman, because he would naturally desire that the larger estates should pay in proportion to what he has fixed. I think it only frank to say that. It does not follow that because I approve the principle that therefore I should not be ready to support modifications of the method by which an attempt has been made to give effect to that principle ; but so far as the present Amendment is concerned, it would be inconsistent with what I said before, and with what is still my opinion, if I voted for the Amendment.

SIR W. HARCOURT: I am conscious that owners of large estates are occupied with all the assistance they can command in endeavouring to escape the tax. We cannot prevent that; but it will be a case of "diamond cut diamond." I have great reliance on my advisers in this matter, and it will be seen whether the owners of large estates will have greater success in evading their liabilities, or whether the Exchequer will succeed in enforcing the duty. I do not think, however, that that consideration ought to have much influence on the Committee. My right hon. Friend's view is that the graduation is too steep and too heavy. I do not think that that is the view which is taken outside the House. The view taken outside is, I believe, that this duty is too light. The general conviction is, I believe, that the duty is extremely moderate—too moderate in the view of some persons. But the difficulty I have in this case is to know who are my opponents. *Quis vituperabit?* Who is going to speak against this Amendment and, what is a great deal more important and interesting, who is going to support it? My right hon. Friend the Member for West Birmingham says he is not against the principle of graduation; and the Leader of the Opposition says he is not against the principle of graduation. I admit that this principle of graduation is a very important change in the taxation of the country, perhaps one of the most important ever made. I am sorry that in these circumstances the discussion has arisen in an empty House, for I am certain that the larger the number of Members who attend the greater will be the majority in favour of the principle of graduation. I do not doubt for a moment that every Member of the Liberal Party will vote for it, and I believe that a great many of the Conservative Party will not vote against it. The most remarkable circumstance probably in the history of these financial proposals will be the decision of the House of Commons on the general principle of graduation. No doubt it will be the turning-point in the history of the finance of this country. It is the corner-stone of this Budget; it is intended to be such, and upon that principle the Government stand or fall. But it is not necessary for me to discuss the principle of graduation upon which we are now engaged. Who is going to get up from the Opposition Benches and denounce the principle of graduation? If it is a fact that the public opinion of this country—which is represented, as I believe, by a large and solid majority in the House, and is not, in my opinion, confined to one Party or the other—is going to affirm the principle of graduation as introduced by the Bill, then I believe that one of the greatest reforms in the fundamental principles of taxation will be established that has taken place during the present generation. I do not wish to mince the matter at all. My hon. and gallant Friend has asked me upon what principle I proceed, and I have no difficulty in stating it. The State requires a certain amount of money for the benefit of the community. From whom should it be taken? My principle is that it should be taken according to what has been called by some the "equality of sacrifice." I do not like the expression; it contains a false idea and is not very good English. I prefer a more homely illustration, and will say that I believe it depends on the "margin," and it is upon the margin that this taxation is to fall.

COMMANDER BETHELL: What is that margin?

SIR W. HARCOURT: The margin is calculated on the wealth of each individual. He might use as an illustration the margin of the bookbinder. In some cases he would have only a very small margin to cut from, but it might vary in other cases up to any degree of width. So with taxation, the margin on which it is to be paid might vary from a very small sum to any degree of sumptuosity. The taxation should fall on that margin and strictly in proportion to its magnitude. A man's capacity to pay depends upon what he has in excess of the necessities for existence and comfort, and even of some of the luxuries of life.

COMMANDER BETHELL: That is the special point on which I invited the right hon. Gentleman to give an explanation. What is "a necessity" and how is the measure of the principle to be obtained? The right hon. Gentleman said when I was speaking that that was a point he could explain.

SIR W. HARCOURT: It was something a good deal within a million. Gentlemen with a million are asked to contribute 4 per cent. more than they contribute at present to the defence of the country. A man with a million has a good margin for that purpose, and I think any millionaire ought to be ashamed to refuse to give willingly that small additional sum towards the security of his country. You may say whatever you like, however, because you will never convince people with commonsense to take any other view of the matter. If the House of Commons to-night were to refuse to affirm the principle of graduation I am convinced that that decision would be reversed by the opinion of the country to-morrow. That is the all-important question before us. We have now a broad, clear, and plain issue before us. Graduation or no graduation, and we are perfectly prepared by a Division to take the deciding opinion of the House upon it.

*MR. LEES KNOWLES (Salford, W.) said, the right hon. Gentleman the Chancellor of the Exchequer proposed to tax what he was pleased to call the margin of income from landed property. The right hon. Gentleman talked about the magnitude of margins. But there were men and men and margins and margins. A margin which would suffice for one man would not suffice for another. There must be some converse to the right hon. Gentleman's phrase. The right hon. Gentleman had failed to give the hon. and gallant Member for the Holderness Division a definition of "necessary margin." If this Amendment were not carried, the House would be committed to the particular system of graduation put forward in the Bill, and he took it that, though when they came to Clause 14 in which the system was set out, they would be able to criticise it, they would be precluded from substituting any other system of graduation. Personally he did not object to graduation, because he thought those who could bear taxation should bear it from the top to the bottom of the scale. "Graduation" was derived from "*gradus*," a step, and it meant taxation step by step; but the proposal of the Bill was a proposal of taxation by leaps and bounds. Under the scheme of the Government they had taxation of 1 per cent. on £1,000, then they had a leap to £10,000 and another percentage, then another leap to £25,000 and another percentage, and so with leaps of £10,000, £15,000, and £25,000. If they had these great leaps and bounds, they might have all sorts of disputes in making arrangements in connection with estates about comparatively small sums. Take a case where an estate was of the value of £50,000. By Clause 14 an estate under £50,000 would be liable to a duty of 4½ per cent., while an estate over £50,000 would be liable to 5 per cent. In the case of an estate of £49,990—£10 under £50,000—a duty of 4½ per cent. was paid, or a sum of £2,250. In the case of the estate valued at £50,010—£10 over £50,000—a duty of 5 per cent. would be paid, or a sum of £2,505. That was to say that, although there was a difference of only £20 in the two estates, there was a difference in the duty of £255. That seemed to him to be absurd. It would suggest to testators the idea of evasion if the proposed graduated system became law. The Chancellor of the Exchequer had expressed holy horror at what he had called the ruin of the Revenue by settlements, but he (Mr. Lees Knowles) believed that the right hon. Gentleman's proposal would suggest the ruin of the Revenue by tempting to evasion. He was not without authority when he said that. He had recently seen a letter in *The Standard*—certainly signed anonymously—in which the writer recognised the fact that if his estate at his death was over £100,000, 6 per cent. would have to be paid, whilst a smaller sum would be charged if the estate was under £100,000. The writer declared that he must cast about to see how he could meet this injustice by a reduction of his estate in his lifetime. His hon. and gallant Friend, in moving the Amendment, said he would like some alternative system of graduation. He would suggest that the Chancellor of the Exchequer should go step by step, by placing a percentage on each £1,000 or each £5,000, instead of going by leaps and bounds from £10,000 to £15,000 and £25,000. The right hon. Gentleman would in that way to some extent prevent the difficulties which he had suggested with regard to comparatively small sums of money, and prevent the suspended animation of large estates.

*SIR A. ROLLIT (Islington, S.) said, the question now before the Committee was not only a novel one so far as this country was concerned, but was also admitted to be one of considerable difficulty, and he thought, therefore, he could congratulate the Committee on the amicable and reasonable manner in which the subject was being considered. He thought the principle of graduation was defensible on the ground that it was a practical mode of establishing a proportion between ability and means and the rate of contribution to the necessities of the State and the community, and also because those who had large means had more for the State to protect and more for the State to enable them to enjoy; and consequently they were more under the obligation to contribute a higher proportion towards taxation which ensured that protection and that enjoyment. He did not, however, accept all the proposals in the Bill, so far, at least, as some details were concerned. He thought the taxation of the recipient, rather than the taxation of the *corpus*, would have been a juster and more practical mode of dealing with the matter than the mode contained in the Bill; and the ground on which he had ventured to vindicate graduation—namely, that of actual protection and actual enjoyment—applied more strongly in the case of those who had the actual possession of the legacies left to them. He also thought that the taxation of the recipient, instead of the *corpus*, would be perfectly consistent with the plan of the Government and with the expected revenue, and would lead to the more rapid distribution and enjoyment of estates. But he looked upon graduation, after all, as something that was not so much vindicated by abstract principles as by practical experience based upon the facts of every day life. Means must be considered as an element of taxation. No one could doubt that the burden of taxation was comparatively much heavier on small fortunes than upon large fortunes. He thought the margin which had been spoken of by the Chancellor of the Exchequer was another practical mode of viewing the question; and that margin unquestionably was comparatively much wider in the case of large fortunes than on small fortunes; as for expenditure so also for taxation. While on the one hand they saw great wealth, on the other they were faced by a great area of very slender means; and if they sought for an illustration of that state of things they had only to go into any of the great middle-class constituencies and see the difficulties and struggles which small tradesmen and clerks and others similarly placed had to endure in order to keep their position in life. He found that out of 638,500 total payers of Income Tax in the Kingdom no less than 545,500 were entitled to claim allowances and exemptions. Those figures indicated how large was the area of slender resources, and how comparatively small was the number of those who were in possession of greater means, and, therefore, of greater ability to endure taxation. Then, again, graduation of taxation was at the present moment in actual and practical operation in this country. There were, as he had shown, allowances on the Income Tax; there were also allowances on Probate Duty; allowances on Succession Duty, allowances on the house taxed, and allowances on the Estate Duty; and it was worthy of remark that the consideration for the great classes of whom he had spoken, which those allowances indicated, was more marked in the legislation of the Conservative Party than in the legislation of the Liberal Party. He would show that the principle of graduated taxation was, if the payments were averaged, at present actually applied to the Income Tax—the very tax to which the Chancellor of the Exchequer had denied it could be applied. For the purpose of his calculation he would take the Income Tax to be 3d. in the £1. Then an income of £180 paid about a farthing in the £1, an income of £250 paid 1d. in the £1, an income of £350 paid 1½d. in the £1, and an income of £400 and over paid 3d. in the £1. That scale showed that the principle of graduation was really in operation at the present time with regard to the Income Tax. He would not pursue the question whether wealth was immoral; it was perhaps one of degree, and circumstances, and uses; but here the question was one of transmission, and while he would not controvert the right of the transmission of the vast bulk of the estate to the elder son rather than its equal distribution amongst all the children, they must sometimes feel that it was well in the interest of the Empire that there were younger sons, because were it not for their energies being developed by necessity it would be questionable whether this country and its Empire would have arrived at the high position they hold amongst the nations of the world. Again, they were all agreed that the measure of this tax must be moderate, and that it would be unwise to run the risk of endangering the tendency on the part of industry to accumulate, which would have the effect not only of driving capital out of the country, but of encouraging the evasions, which, however, he did not believe would be so great as many Members seemed to think. There was a point at which men would cease to be acquisitive if there was too great a burden placed on the proceeds of their industry, and recurring to the Chancellor's illustration of a margin, he would add that they must beware lest they made the stream of industry "A rivulet of wealth running through a meadow of margin." He did not think that there was that excess which would lead one to fear such results from the application of the present scale, and therefore he would oppose the Amendment and support the principle of the Government, believing, as he did, that the best security for private rights and property was a proper and ready recognition of their liabilities and duties.

Sir R. WEBSTER (Isle of Wight) said, that he could not give a silent vote on this Amendment, as otherwise arguments might be derived from his action which were not warrantable. He was distinctly in favour of the principle of graduation, and of persons being taxed in accordance with their wealth. But he protested against the principle of graduation which was proposed by the Chancellor of the Exchequer as radically wrong, and because it did not place the burden on the right shoulders. He challenged the statement of the Chancellor of the Exchequer that, if the graduation scale was properly applied to the recipients, a substantially less amount would be levied. For example, say it was proposed to raise 5 per cent. on £1,000,000. He asserted that however this sum was broken up it needed very little adjustment under the graduated scale to obtain the same amount of money out of the recipients. The system of graduation which he favoured was the taxation of excessive wealth at the excessive rate and the taxation of moderate wealth at the moderate rate. His point was that when the Chancellor of the Exchequer maintained that it was impossible to so impose this graduated tax as to work justice instead of injustice the right hon. Gentleman had not been willing to apply his mind to the rudimentary view of the problem, and he contended that it was only necessary to readjust the breaks, to made a more gradual scale, in order to secure even a larger sum of money, and without imposing such a large burden as was now proposed on the smaller amounts. Another point open to consideration was the extraordinary differences in the amounts levied from the way in which the jumps or breaks were made from one sum to another in the Schedule, with the result that the larger amounts would not pay fairly in proportion. If the Chancellor of the Exchequer had dealt with graduation in the ordinary way in which such a scale should be applied from the first £1,000 upwards, he might have avoided every one of the anomalies that his present plan involved, and have obtained more money besides. He was in favour of the principle of graduation, but it should be equitably applied. He wished to ask the Government why the Schedule had been prepared in such a way as to involve so many anomalies, and what were the figures on which it was contended that, if the component parts of any sum were taxed by graduation, they would not get even more money than would be obtained by the system proposed in the Schedule.

Mr. COHEN (Islington, E.) said, he did not like to give a silent vote upon this Amendment, and was all the more anxious to say a word upon the subject because if the Amendment was pressed to a Division he should feel himself most reluctantly unable to support the hon. Gentleman at his side. His regret was increased, because he found that the very reason for which he could not support him was that just given by the hon. and learned Member for the Isle of Wight why the Amendment ought to be supported. He had always been a supporter of the principle of graduation, believing that that was the only just and equitable system upon which the taxation of a country should be based. In saying that, he meant that he was in favour of a system of taxation which ensured that the burden should fall upon those best able to bear it, which was the principle laid down by the Chancellor of the Exchequer in his Budget speech. He was against the proposals of this Bill under which those who received most paid the least in regard to the property passing to them; he did not mean relatively less, but actually less. There were cases which he could quote where persons receiving large sums by way of legacy paid less money to the Exchequer as duty than those who were in the position of small and comparatively unimportant legatees. The Chancellor of the Exchequer, if he had examined into these matters, as no doubt he had done since the Budget was introduced, must have seen the glaring injustice of the inequalities which were introduced under this Schedule. The Committee would forgive him perhaps if he pointed out one of these injustices. That was that a man having left £240,000 to six children, each of those children would have to pay £2,600 duty, while in the case of a man leaving £50,000 to one child a duty of £2,500 would be payable. He was really most anxious to impress upon the Chancellor of the Exchequer the injustice of the bases of the Schedule. If they looked at the scale they would find that millionaires were only charged half as much again as persons of comparatively small properties.

*Sir W. HARCOURT said, if that should prove to be the case, he was quite open to amend the Bill in that respect.

Mr. COHEN said, he was very glad to hear the Chancellor of the Exchequer say that, and he would be prepared to offer him an Amendment in accordance with his suggestion.

*Sir W. HARCOURT said, he thought he could promise to consider any suggested Amendment.

Mr. COHEN said, he should ask the Chancellor of the Exchequer to also consider favourably the case of the smaller property owners. He did not think the right hon. Gentleman could fairly charge Members of the Opposition with taking the part of the millionaires. The Amendment was one that he could not possibly support, because it appeared to him that it would absolutely forbid that system of graduation of which, as he had already said, he was in favour. The Chancellor of the Exchequer the other day charged the occupants of the Front Bench with being uncertain of their opinions upon graduation. No doubt the Chancellor of the Exchequer attached very little importance to his (Mr. Cohen's) opinion one way or the other, but at all events he could not charge him with ambiguity. He repeated that he was in favour of graduation, and that what he desired was that the Chancellor of the Exchequer should graduate his tax, not inversely to the ability of the class upon whom it was imposed to bear it, but actually in accordance with the ability of the classes whom his proposals touched to pay the additional duties. He hoped the Chancellor of the Exchequer might give some attention to the proposals which he had made as to the principles upon which this Schedule ought to be based.

Mr. CHAPLIN (Lincolnshire, Sleaford) said, he wished to reply to the challenge of the Chancellor of the Exchequer to hon. Members on the Opposition side of the House, especially as he differed from the views of many of his own friends on the subject. It was said that this was the most important financial reform ever introduced into the House of Commons. Whether it was or was not a reform was an open question, but he agreed at all events that it was a most important financial change. The Chancellor of the Exchequer had asked who was going to vote against his proposal. He spoke only for himself, but he might tell the right hon. Gentleman that if his hon. Friend went to a Division on the Amendment he should certainly accompany him into the Lobby. If he might do so without presumption he would like to congratulate his hon. Friend, not only upon the great ability which he displayed in his speech and the straightforward way in which he stated his argument, but upon having the courage of his convictions and daring to bring forward a proposal when for the moment, to all appearances, the current of popular opinion was against him. He could not congratulate the Chancellor of the Exchequer on his definition of the principle of graduation. The right hon. Gentleman said a man ought to be taxed upon his margin—upon what he had in excess of what was necessary for his existence and for his comfort; and when further pressed as to how much that was, he replied, "Something less than a million." How much less than a million constituted a margin? What was the standard of comfort after which a man was to be liable? Was a beefsteak and a bottle of champagne for dinner to be the standard? The truth was, the principle which the right hon. Gentleman had enunciated meant that after the standard of comfort which he had laid down had been reached he was perfectly justified in taxing the whole world until every one was reduced to the same level. By this proposal they were initiating a system of progressive taxation upon capital; and, after all, capital was only the equivalent of accumulated labour. They were, therefore, imposing a penalty upon industry and economy — upon people who had worked harder and saved more than their neighbours. These objections ought to be met and answered, for the Government were, he affirmed, introducing a principle that was vicious and unsound in the last degree. There were other objections to this proposal. In the course of years it would have the effect of cutting up and dividing all the great properties of the country. He did not stand there as the advocate of huge estates, but it was obvious to every one who had studied the subject that it was in the case of such estates that the people were best housed and best paid, and that the property was best managed. It was all very well for the Chancellor of the Exchequer to lay down a scale of graduation in the Bill, but if they once laid down the principle where were they to stop? They were entitled to an answer to these objections to a proposal which would inflict the greatest possible injustice on a portion of the community who were in so small a minority that they would be powerless to resist. He did not attach any value to the Chancellor of the Exchequer's argument that the great bulk of the Liberal Party was in favour of the proposal. He did not know of a single subject under the sun for which that Party would not vote if it were put to them under a threat of Dissolution, and he had very little doubt that when a Motion for adjourning over Derby Day was moved this adhesion on the part of those gentlemen would be displayed. At first sight it sounded not unreasonable, and it seemed very pleasant that a man who had got £1,000,000 should be called upon to pay more than a man who had £1,000 or £2,000; but, he asked, where was the principle to lead to. Whether it was popular or not, it was the duty of a public man to point out the objections to any proposal that was made. He objected to this proposal on four different grounds. In the first place, because it penalised industry and economy, and was therefore, in his opinion, vicious and absolutely unsound in principle; in the second place, because it imposed an exceptional burden on a class which was necessarily limited in numbers, and would therefore be absolutely powerless to oppose it; in the third place, because it was a direct invitation to evasion, and what might be considered by some people as a resort to immoral expedients in order to defeat the plan; and, in the fourth place, because he believed that it would open the door in the future to the danger of the greatest possible injustice being inflicted on a most limited class at the behest of some needy Chancellor of the Exchequer. On all these grounds, if his hon. Friend went to a Division, he should certainly go into the Lobby with him in support of the Amendment.

MR. A. J. BALFOUR: I am sorry that no other gentleman has intervened between my right hon. Friend and myself, but I feel that it would be hardly fitting that this Debate should come to a conclusion without my having given the Committee reasons for the course I propose to take. The Debate on this Amendment, very unfortunately, began at a period when the House was even much emptier than at present, and the speeches of such important Members of the Committee as my right hon. Friend the Member for West Birmingham (Mr. J. Chamberlain) and the Chancellor of the Exchequer (Sir W. Harcourt) were delivered to Benches which were absolutely empty, save for two or three friends of mine on the Bench near me. Therefore, those Members of the House who are now present have had every opportunity of knowing upon what grounds this Amendment was proposed and supported, or was resisted. I may say, in passing, that my hon. and gallant Friend (Commander Bethell) made a speech which I regretted was not delivered to a larger audience, for a speech more moderate in tone and more carefully or judiciously argued it has not yet been my lot to hear in the House of Commons. But those who listened to that speech and to the speeches of the Member for West Birmingham and the Chancellor of the Exchequer must be aware that the Amendment was opposed upon grounds of the most abstract character. This proposal was not put forward as a concrete Amendment to the Bill, nor was it resisted upon the ground that, in any other particular regard, it need be so considered by a Committee whose primary occupation it is to deal with the details of the measures submitted to them. I am not sure whether this House is ever judiciously employed in discussing abstract Resolutions or fundamental principles; and I have no doubt whatever that it is very ill employed in choosing the Committee stage of a Bill to deal with such abstract Resolutions and far-reaching principles. We are now occupied, I think, not in discussing the broad principles on which the measure professes to be based, but in discussing the details of the Bill, and trying to lick them into shape; and I do not think we greatly advance our own business by interposing into the middle of these discussions debating society points which might really be decided either way without modifying the view which many of us entertain with regard to the character of this measure. I decline for my part to give any opinion whatever upon the abstract question whether it is or is not under some circumstances just or desirable to impose a graduated taxation on subjects of Her Majesty. [*Ironical Ministerial cheers.*] Why am I to be obliged to give an opinion upon one of the most difficult questions of the philosophy of taxation when it is absolutely irrelevant, as I understand it, to the decision we have to come to with regard to this Budget? Graduated taxation may be good or it may be bad; but, whether it be good or bad, this Budget is a most absurd form in which to embody it in our fiscal system, and it appears to me that we have ample grounds for objecting to the Budget without determining abstruse questions with regard to which philosophers and political economists have disputed for generations without coming to any final conclusion. I therefore shall not trouble myself to give a vote on this question. Before I sit down I should like to consider the arguments, or rather the want of arguments, by which the Chancellor of the Exchequer has accompanied his proposals. Let it be remembered that this is not the first time upon which the right hon. Gentleman has had to deal with this question. He had to deal with it, first, in that classical speech on the introduction of the Budget which is now in print, and to which he always appeals whenever any question relating to his Budget happens to be in question. He had to deal with it again upon the Resolutions which were subsequently introduced, and, in the third place, he had an opportunity of dealing with it—and he dealt with it in his own peculiar fashion—when we came to the Second Reading of the Finance Bill. And yet, Sir, in all these stages of the discussion, I never recollect a single occasion upon which the Chancellor of the Exchequer has condescended to come down to the House and argue the question upon its merits. If the right hon. Gentleman regarded it as a subject of comparatively small importance I should have understood that, but we heard from him a couple of hours ago that this was a part of his Budget upon which he specially prides himself, and that, to use his own expression, it is a turning-point in our system of taxation, and will effect a greater reform in that system than has been effected for more than a generation. Well, Sir, if the proposal of the Government has all these peculiar merits, and possesses all this importance, I should have thought that it would have been worth the while of the Chancellor of the Exchequer to have given us something in the way of an argument upon the merits of the case. The right hon. Gentleman, however, thinks it sufficient as Leader of the House and Chancellor of the Exchequer to tell us that out of doors there is a large majority in favour of his proposal, and that indoors there are not a majority of hon. Members who dare to vote against it. Well, Sir, I have not taken the trouble to gauge public opinion with the anxious accuracy which, I dare say, he has given to the consideration of the subject.

SIR W. HARCOURT: But you are not going to vote against graduation.

MR. A. J. BALFOUR: No, I am not going to vote against it, for the reason I have given. I do not know whether the right hon. Gentleman means that I object to voting in a minority.

SIR W. HARCOURT: Oh no!

MR. A. J. BALFOUR: Very well, then, let us leave that alone. The Chancellor of the Exchequer has never condescended to discuss this question. He has confined himself to an anxious estimate of votes inside and outside the House, and he appears to think it sufficient for a Chancellor of the Exchequer to come down to this House and say that, on the whole, he is convinced that he will have a majority behind him, and that when he has obtained a majority in favour of his proposal no further discussion is required. The fact is, that the right hon. Gentleman never can remember whether he is addressing us in his capacity as Chancellor of the Exchequer or in that as a wire-puller or a demagogue. I have no objection to the right hon. Gentleman's holding the office of a wire-puller and a demagogue; they may be functions which may very well be added to those of Chancellor of the Exchequer. But the right hon. Gentleman is really something more than a wire-puller and a demagogue; and when he comes down to this House to take part in a business argument he should give us something more than the purely electioneering arguments which he seems to think sufficient for himself and his friends. The right hon. Gentleman says that the professors have been against him, and that he makes it a rule to brush all the professors aside. Well, the right hon. Gentleman was himself a Professor once. I do not know whether in his capacity as Professor he ever expressed any opinions; and I do not know whether, now that he has ceased to be a Professor, he has felt it to be his duty to brush those opinions aside, but I do think that the right hon. Gentleman ought not to foul his own nest. I should admit that very commonly Professors have some arguments to put forward for the opinions they advance. What have the Professors said upon this point? As I understand the matter, very few of them have advanced the abstract proposition that by an immutable law of justice every man should be taxed in arithmetical proportion to the amount of his income. If my memory serves me right, there are some phrases in John Stuart Mill's writings which almost lend themselves to that interpretation; but I agree with the Chancellor of the Exchequer that the interpretation is one which does not bear examination. It may be a good working rule that incomes should be taxed according to their arithmetical proportion, but it cannot be asserted that justice necessarily requires that every man's property should be taxed precisely to that amount. Therefore, when my hon. Friend behind me asked the right hon. Gentleman upon what principle he justified his proposal, the right hon. Gentleman and those who think with him must remember that some justification is required of their principle. The real argument in favour of progressive taxation appears to me to be not that taxation in arithmetical proportion to income is necessarily just, but that it is simple and intelligible, and, as long as people are agreed upon it, it is not a bad method of working the fiscal system of the country. But I am bound to say, if I am asked to assert in Debate or to emphasise my opinion by my vote in the Lobby that that is the only principle on which taxation can be levied upon the community, I could not find it in my heart to deliver as my own any such abstract doctrine. My objection to the Government proposal is not necessarily principally, or indeed at all, that it departs from the principle of abstract justice. I think that the economists who have objected to graduated taxation have found a much stronger ground when they point out that it is a dangerous system on which to embark. When my hon. Friend most ably and eloquently put that argument forward I thought he was on firm ground. No answer has been made to that argument by the Government; on the contrary, everything that has been said by them has been calculated not to diminish but to augment the alarm with which the economists regard the proposal now before the House, for the Chancellor of the Exchequer said this was the beginning of some wonderful system of fiscal reform, and that it was not a final proposal. If the Chancellor of the Exchequer had not laid down these views I confess that I should not have been disposed to regard this particular proposal as of much importance one way or the other. I know that the right hon. Gentleman regards this Budget as the *magnum opus* of his financial career and as his title deed to the gratitude of the country. I cannot see it in that light.

It appears to me that the principle embodied in this Bill involves a most inequitable method of raising additional taxation. As to the method he has employed, I mean to vote against it on every possible occasion, and to modify it as far as I can. But leaving the prophecy of the Chancellor of the Exchequer as to the future, and the proposals of the right hon. Gentleman for the present, on what principle has he to-night, for the first time in the course of these Debates, attempted to deal with the arguments of my hon. and gallant Friend and others? He does not believe in "equality of sacrifice." He thinks the phrase bad grammar—in which I am unable to follow him—and he thinks the principle embodied in this ungrammatical phrase one which ought not to be accepted. In lieu of this principle, the right hon. Gentleman has provided us with a principle of his own, and it is this, that every man should be taxed on the amount of the margin of his income. That at first sight may sound very well; but as my hon. and gallant Friend pointed out, it is no more difficult to find out the amount of a man's sacrifice than what constitutes the margin of a man's income? The right hon. Gentleman the Chancellor of the Exchequer says it varies according to the income. Well, if the margin of the income depends upon the income, we get involved in a mathematical calculation which, as yet, no mathematician has been able to bring to a conclusion. Some economist—I forget who—has devoted a good deal of attention to the question of the sum a man in health requires to live upon, and he has discovered that an able bodied man may live in health on a sum which would appear to us incredibly small. I do not venture to give the sum. He is to be clothed, of course, in fabrics of the cheapest manufacture simply calculated to keep out the cold; he is to be fed on the cheapest food which will keep body and soul together in health; and he is to be lodged in the humblest dwelling which will protect him from the weather. Are we to regard everything beyond these objects as margin? If so, I can only say there are many labourers earning 20s. or 30s. a week who have a very large margin according to the calculation of this class of economists. But if by margin you mean that part of a man's income which is over and above that habitual expenditure which is imposed upon him by the particular conditions in which he finds himself, why——

Sir W. HARCOURT: What is that?

Mr. A. J. BALFOUR: Exactly. What is that? That is just what I want to know. What is a man's margin? I give the right hon. Gentleman leave to interrupt me in order to define to me what that margin is, and I shall give him full time to explain it to the Committee.

[The right hon. Gentleman here resumed his seat, inviting a reply, but Sir W. Harcourt did not respond.]

Mr. A. J. BALFOUR: The right hon. Gentleman is reluctant to explain the principles upon which he bases the equity of the tax which he suggests, and as he can give us no answer to this elementary question, I suppose I may treat his defence as not having been made, and may pass on to other points connected with this interesting question. As I have said, the difficulty which economists have felt in accepting a graduated Income Tax has for the most part not been founded upon abstract principles of justice, but upon the practical consideration that by a graduated system you levy a very large amount of money upon a very small number of people, those people having very little powers of resistance, because there is no clear line of demarcation to show what is just and what is not just, and that you open the door to a great many fiscal abuses. As my hon. and gallant Friend has pointed out with great force, by this tax you levy £1,750,000 sterling, or very nearly what 1d. in the Income Tax levied on the whole community gives you upon 215 persons in the year. Will anybody say this is not a dangerous system? I do not say that it is unjust; I do not argue that question, but is it not dangerous? The right hon. Gentleman the Chancellor of the Exchequer in all his speeches appeals to the democracy of the country, but should not these facts make him pause and consider even more carefully than he would otherwise have done whether the course he is proposing is equitable or not, and whether it is not open to great abuse? The very fact that the taxation of this country is entirely determined by the great mass of the community, and that only 215 persons out of the 37,000,000 contribute £2,000,000 to our general taxation, that fact alone should induce the Committee to remember that the plan of the Government, whether good or bad, is liable to the gravest abuse, and to believe that the Chancellor of the Exchequer, who enters into it with a light heart, who refuses even to argue it, or if he does so in a single speech is incapable of supporting his argument by any tolerable explanation, is not likely to be a safe guide in our future financial deliberations. But what I felt—and what I still feel—throughout all these discussions is that if we had a scheme before us just, equitable, and practical in all its bearings, of which graduation was an essential element, then it would be necessary and desirable to make up our minds whether graduation was a principle it would be proper to introduce. But no such problem is brought before us by the Government. Their own plan does not carry out their own objects; it does not even profess to be an exemplification of a system of graduation carried out in proportion to the means of the person who will have to pay. The whole Budget bristles with objections, with difficulties, with injustices. It is not necessary for us to go even the length of considering the abstract question on which the Government profess to base it; we may safely reject it without making up our minds on this question. That being so, it appears to me that this is neither the fitting place nor the opportunity for us to commit ourselves for or against a doctrine which is irrelevant to the issue, and on which we may have an opinion either way and yet not alter our opinion of the Budget by one iota. Therefore, knowing how anxious the Chancellor of the Exchequer is to escape from the objections to the Budget which arise out of the details of the ill-thought-out scheme laid before us, I shall not give him the advantage, which I have no doubt he expects, of being able, I will not say to argue about it, but to bluster about it upon certain general principles which in my judgment are not in the least involved in the condemnation which all of us on this side of the House are prepared to pass upon the measure he has laid before us.

SIR W. HARCOURT: One cannot help feeling sympathy with a good man struggling with adversity. Of all positions perhaps the most unenviable is that of the Leader of a great Party who dares not go into action because he knows his troops will not follow him, and who in these circumstances has to beat a retreat. No one can make a more ingenious speech than the right hon. Gentleman in circumstances so painful. The right hon. Gentleman said that this was a matter of trifling importance and irrelevant, and yet he has been arguing about it—if one may call it arguing—for half an hour. Having laid down I find it difficult to apprehend what—having spoken for 20 minutes on the subject, he does not mean to vote upon the Amendment. Here is a principle which is not unimportant in the taxation of the country, and the Leader of the great Conservative Party has no opinion to give upon it. It was said in old times of a procession that a particular bust was conspicuous by its absence. I do not know whether the House of Commons is going to-night to affirm the principle of graduated taxation by a unanimous vote. [MR. J. LOWTHER: No.] Well, the right hon. Member for Thanet is staunch; if he expresses an opinion he acts upon it; but sitting beside him is a right hon. Gentleman who did not say No. We had a speech from him on the Second Reading of the Bill which I am prohibited from quoting, but there was nothing he did not say against graduation and of the peril in which the country would be involved by it; it disturbed his nights and caused him to spend his days in the study of Fabian literature; what is he going to do? Is he going to walk out when the question of graduation is put? Has the past and the future Chancellor of the Exchequer of the Unionist Party no opinion on the subject?

MR. GOSCHEN: Certainly I have.

SIR W. HARCOURT: It is an important matter on which we should like to be enlightened. When the Division takes place we shall know, and I will not delay that Division by another minute.

MR. GOSCHEN: Mr. Lowther, I have sat in the House a good many years with the right hon. Gentleman, and, although he may sometimes have had reason to complain of my attitude, I do not think he ever found me running away from my opinions. He must remember that I have refused the honour of serving in the same Cabinet with himself rather than vote for opinions I did not hold. What right has he to assume that I am not going to vote? It is premature on his part. I had hoped the right hon. Gentleman would have replied to the arguments of my right hon. Friend. He with his margin, brand new, invented for the occasion—he scoffs at men who have devoted their lives to the study of taxation—calls them professors, although he has been one himself. He scoffs at Sir Louis Mallet, although men sitting on the Treasury Bench would be glad if he were living to help the Liberal Government of the day as he did the right hon. Member for Midlothian, with his great experience and financial ability. It is ridiculous to scoff at men who know infinitely more of taxation than he has been able to acquire in the few years he has occupied his present position. In this Budget we are told we have a new starting point, a new departure in finance; and it is a curious thing this new departure is coincident with the departure of the right hon. Member for Midlothian, whose common sense—this being, as the Chancellor of the Exchequer says, a question for common sense—has never led him to make this proposal. Since when has this unwonted common sense been developed by the right hon. Gentleman himself? One would think that he had been the champion of graduation during the last 30 years of his public career. I am not at all sure that until the departure of the right hon. Member for Midlothian the Chancellor of the Exchequer had committed himself to this doctrine of graduation as a principle of the finance of the Liberal Party. We may be right or wrong. The right hon. Gentleman may be the financial genius of the future intended to depose the right hon. Member for Midlothian. But, at all events, I, who hold some of the views of the right hon. Member for Midlothian on this subject, do not feel my withers wrung by the statement of the Chancellor of the Exchequer that graduation is simply a question of common sense. This is what, not the Chancellor of the Exchequer, but his more distinguished predecessor, said with regard to graduation at a comparatively late date—

> "I have never been able to observe any absolute rule by means of which that graduation is to be kept within bounds."

Has the Chancellor of the Exchequer discovered any means? What is the absolute rule that he has discovered? Is it this doctrine of margin?

> "It is quite clear that it is capable of being carried to a point at which graduation would become confiscation."

The Chancellor of the Exchequer does not know that there is such a point, because he holds the other new doctrine, that the State is entitled to take all. How can a power which is entitled to take all ever approach confiscation? When an hon. Member suggested that the State should take more the Chancellor of the Exchequer said, "Yes, certainly; I am willing to go as far as the House of Commons will go in the taxing of fortunes." The right hon. Member for Midlothian continues—

> "I shall be glad if we can be told whether there is any fixed rule which would apply to the custodians of property and proprietary interests for the purpose of distinguishing what is moderate and just from what is immoderate and unjust."

It is that fixed rule which we want to know. There is none. And the right right hon. Member for Midlothian was simply expressing many of the opinions which have been uttered in the course of this Debate. The Chancellor of the Exchequer based himself on some Australian precedents. I do not know whether he believes that he is imposing taxes which are lower than the Australian scale. He gave the House to understand that in Victoria the rates were 10 per cent., while he was moderate enough to confine himself to 8 per cent. But he forgot to tell the Committee what I have since ascertained—that in the case of children and husband and wife only one-half the amount he mentioned is imposed. Is it possible that the right hon. Gentleman should have made such a mistake? I have this on the highest authority; and if my facts are correct, we may well complain that the right hon. Gentleman should propose a system of graduation, basing himself so utterly incorrectly on Australian precedents. If the right hon. Gentleman will not argue, I do not intend to inflict upon the Committee a repetition of the statements and arguments which I have made. But perhaps he wished to draw me on this subject. In any case I should have risen to say that I stand by every opinion I uttered on the Second Reading, and I shall take what opportunities I can to give effect to the opinions I hold. The right hon. Gentleman spoke of me as a past and possibly future Chancellor of the Exchequer. As regards my past, during the five years in which I acted with my hon. Friends behind me I may have taken many steps which did not commend themselves to their judgment. Trained as I have been there must have been times when I was liable, if not to their opposition, to their criticism. But with regard to the future, I will not commit myself, whatever the question of popularity may be, to any financial doctrines which run against all that I have learnt, sitting at the feet of some of the greatest masters of finance.

MR. LEES KNOWLES asked if these words, "hereinafter mentioned," were carried, would it be possible for the Committee afterwards to discuss the method of the graduation of taxation?

THE DEPUTY CHAIRMAN (Mr. J. W. LOWTHER): Yes; when Clause 14 is reached it can be amended.

MR. WYNDHAM (Dover) did not desire to intervene for more than a moment, but he thought that every private Member on that side of the House had a right to complain of the narrow issue presented by the Chancellor of the Exchequer. The Committee was asked, with a pistol at its head, to say whether it was in favour of the principle of graduation or against it. Hon. Gentlemen opposite had declared that theoretically the principle of graduation could be better and more justly embodied in the Income Tax were there not practical objections to the scheme. In the same way it was open to hon. Members to assert now that, whatever value might attach to the principle of graduation, the form in which it was presented was so unbearable as to force its condemnation.

Question put.

The Committee divided:—Ayes 209; Noes 105.—(Division List, No. 72.)

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

*SIR J. LUBBOCK (London University) said, that the Chancellor of the Exchequer quoted it at some length from a document recently issued by the Imperial Federation Defence Association, and stated that one of the objects of this Bill was to compel the colonies to contribute their fair share to the defence of the Empire. He was quite as anxious as the right hon. Gentleman the Chancellor of the Exchequer that our colonies should contribute towards the general defence of the Empire, but he thought that it would be more for the honour and the dignity of our colonies that the proposal to make that contribution should emanate from them rather than from the Imperial Government. While he held very strongly to the opinion that it was the interest of all the subjects of Her Majesty at home and abroad to contribute their fair portion towards the defences of the Empire, he felt also that if the colonists were to contribute to the Army and Navy it must be with their assent and consent. If the House of Commons attempted to make the colonists pay—as the Chancellor of the Exchequer proposed to make them pay—against their consent, the money that would be raised would be dearly purchased at the cost of the irritation that would likely be produced in the colonies. The Government, by the proposal in this clause, was embarking on the course that had lost us the United States, and protests against that proposal had already been made by the Governments of New Zealand and Victoria. The Chancellor of the Exchequer had said in the early part of the evening that he was not proposing in this clause to tax a single property which was not taxed now. But though it might be true that the property of colonists was liable to Probate Duty, it should be remembered that Probate Duty was a tax of a totally different character from the new Estate Duties. In the first place, Probate Duty was moderate in amount; and, in the second place, it was in the nature of payment for services rendered—namely, the transfer of the property. Under those circumstances the colonists had never thought it necessary to protest against the Probate Duty. It was now proposed to impose a tax of quite a different character. It was a graduated tax to meet the necessities of the country, and, therefore, it was of a totally different character from the Probate Duty. They were proposing even to impose obligations on the natives of foreign countries. It could not be pretended that they could make foreigners contribute to British expenditure. If they made foreigners contribute, foreigners could make Englishmen contribute to that in foreign countries, and they knew that for every pound sterling which a foreigner had in this country Englishmen had a thousand pounds invested in the colonies or in foreign countries. Therefore, if foreigners choosed to adopt a system of reprisals, they would be able to levy a far larger sum on British investments abroad than the Exchequer could ever hope to obtain from foreign investments at home. Already considerable sums of money had been withdrawn from the country in consequence of these purposes. The whole question was very serious, and, speaking in no degree in a Party sense, he would urge its serious consideration on the Government. He sincerely hoped that the Chancellor of the Exchequer would be able to make some explanation which would allay the feeling of irritation which had been produced in the colonies by his proposals; and if the right hon. Gentleman were unable to do so it would be necessary in the interests of our great Colonial Empire to return to the subject at a later stage of the Bill.

SIR W. HARCOURT: We have already fully discussed this question, and I must really object to go into it again. I should like, however, to say that I think my right hon. Friend suffers under an entire misapprehension as to the effect of this duty upon the colonies. There is no tax put upon the colonies at all. We treat everybody alike, and I quite fail to understand the anxiety of hon. Gentlemen opposite to relieve the colonist and the foreigner at the expense of the English subject by putting a differential duty against English investments.

MR. BANBURY (Peckham) said, his experience confirmed that of the right hon. Baronet the Member for London University as to the large sums of foreign money which had been removed from London owing to the new Death Duties which the Chancellor of the Exchequer proposed to impose. It was hardly fair for the right hon. Gentleman to say that in protesting against those duties they were animated by a desire to serve the foreigner. What they desired was to retain the money which was being used in the City, and which was necessary to preserve the trade of the country. The Chancellor of the Exchequer hardly realised the effect his Budget would have upon the vast sums of money which had been so employed in the past. His Death Duties would cause a large amount of money to be driven away to foreign countries, because the owners of the money would object to paying Death Duties at home and abroad at the same time.

SIR W. HARCOURT: I am not aware that at this moment money is very scarce in London. I am told that the rate of interest for short money is ½ per cent., and therefore this terrible depletion of money in London due to the withdrawal of foreign capital does not alarm me. I would venture to suggest, however, that the proper time for the hon. Member to raise this question is at the end of Clause 2, which deals with foreign investments.

MR. BANBURY: The right hon. Gentleman asks why the rate of interest is so low. I will tell him. The rate of interest is low because capital is afraid that under a Radical Government the produce of money invested in any enterprise would not be reserved to the owners.

MR. A. J. BALFOUR: My hon. Friend who has just sat down was perfectly justified in exposing the hollowness of the Chancellor of the Exchequer's argument as to the present cheapness of money in the London market. It is possible that my right hon. Friend the Member for the University of London would have been well advised in reserving any Amendment on this subject to the place indicated by the Chancellor of the Exchequer, but I hope the right hon. Gentleman will take pains to acquaint himself with the real difficulty of the situation which he is gratuitously creating. We all admit that it would be a very serious thing to do anything in this country which would discourage home investments and encourage foreign investments; but there is no reason why we should fall in love with a system of taxation, which, if carried to excess, would have the effect of raising an impenetrable barrier between this country and her colonies, and between this country and foreign countries, by preventing foreign money seeking investment here or English money seeking investment abroad, which would be the effect of the Budget as it stands. The effect of the Budget, especially taken in conjunction with similar proposals in the colonies, which the right hon. Gentleman has imitated and bettered, would be to put a double Death Duty on every property left here belonging to colonists and on every property left in the colonies belonging to persons here. Every such property would have to pay a double Death Duty.

SIR W. HARCOURT: So it does now.

MR. A. J. BALFOUR: But it does not pay a very high Death Duty now. The Government have said that the best thing for the world at large is that there should be free international commerce not only of goods, but of capital, and yet they are doing more than any preceding Government to make it impossible for British subjects to invest abroad or for foreign subjects to invest in England. It is, in fact, a high tariff upon the transfer of capital, and how anybody who believes in free trade could think that such a fiscal arrangement is good for the world at large passes my understanding. However, that is a subject that will be raised again, and I hope the discussion will be reserved until we reach Clause 2.

***SIR J. LUBBOCK** said, that the Chancellor of the Exchequer had treated the matter very lightly; but, having regard to the action of the colonists in Australia, he considered that he had only done his duty in calling attention to the subject. He understood that there would be an opportunity of raising the question again on Clause 2, and as he did not want to press the Government at the present moment he was willing to withdraw the Amendment.

***SIR J. GOLDSMID** (St. Pancras, S.) said, he himself was in favour of some system of graduated taxation, though whether the scheme proposed in the Bill was the best he would not stop to inquire. Though he thought a large additional expenditure on the Navy was necessary, he did not believe it to be necessary to raise any increased taxes at all. He held the opinion, which was largely shared out of doors, that the additional charge of £3,000,000 or £3,500,000 for the Navy might very well be taken out of the Sinking Fund instead of being raised by additional taxation. The payment on account of the National Debt was £6,000,000 or £7,000,000 a year. To his mind this was a very large sum to pay off, particularly at the present moment when the country was less prosperous than it was a few years ago. These payments should be more or less regulated by the general prosperity and requirements of the country, and by the fact that a large additional expenditure for national defence was clearly required.

Amendment, by leave, withdrawn.

Question, "That the Clause, as amended, stand part of the Bill," put, and agreed to.

Clause 2.

***MR. BYRNE** said, he wished to move to omit the words "be deemed to include," in order to insert the word "mean," so that the clause should run, "Property passing on the death of the deceased shall mean," &c. The object of the Amendment was to provide that Clause 2 should do what the marginal note suggested it was meant to do—namely, show "what property is deemed to pass." They had in the first clause determined that a certain duty was to be paid on all property, real or personal, settled or not settled, on its passing. They now came to a clause which was to define the property passing on the death of the deceased. If the words "be deemed to include," were left in they would be leaving it open to contention that, besides the properties mentioned in Clause 2, there were other things to be included. All Acts of Parliament, and especially an Act imposing the burden of taxation, should inform the subject decisively what property was meant to be taxed. The word "mean" was one which the hon. and learned Gentleman the Solicitor General would no doubt call to mind, as that word and the word "includes" had been considered in many cases. Lord Blackburn had laid it down that, if they intended to make an exclusive definition the word "mean" must be used, for the word "include" would set people to work to find out whether there was anything else included. Nothing was more important than that the subject should know what property precisely it was meant to tax. He only asked that the Committee should be told what property it was intended to tax.

MR. R. T. REID said, it was quite impossible to accept the Amendment. His hon. and learned Friend asked what property they intended to tax. The answer was all property, real or personal, settled or not settled, and, of course, of a character as to which previous Acts never gave any categorical description. It was not intended that Clause 1 should cover all classes of property well known as being taxed; and Clause 2 was intended to set out more at length the principal classes of property which were subject to taxation. He would not deal further with the 2nd clause now, because it was highly technical and most complicated. The Amendment would have the effect that, unless they could show that within the scope of some particular definition in the 2nd clause a particular piece of property would be taxed, it would not be held to be included, and could not be taxed at all. General words, like those here used, had always been employed in order to prevent certain classes of property escaping owing to laxity of definition. There was no snake in the grass in this case.

Amendment proposed, in page 2, line 5, to leave out the words "be deemed to include," in order to insert the word "mean."—(*Mr. Byrne.*)

Question proposed, "That the words, 'be deemed to include,' stand part of the Clause."

SIR R. WEBSTER said, he trusted that in connection with clauses of this kind strict orders were not given by the Government to its representatives not to accept Amendments. He hoped something in the nature of a reason might be given for the rejection of the Amendment. If every proposal were received with a simple answer that it could not be accepted by the Government, there would be no use in attempting to amend the Bill at all. He did not agree with the hon. and learned Gentleman the Solicitor General that in these Acts the kinds of property to be taxed were not specifically laid down. He did not know any taxing Act which, after stating the property to come within its provisions, did not by a supplementary provision include everything which could be included. In Sub-section (a) the words were—

> "Property of which the deceased was at the time of his death competent to dispose."

Those words would require consideration. In his view, they would include property of every kind. This clause was not supplementary to Clause 1. The draftsmen had set to work to show all classes of property coming within the definition, "property passing on the death of the deceased." The Solicitor General now said in effect that the words in Section 2 were only put in *ex abundanti cautelâ.* In taxing Acts there should be left no doubt as to the kind of property to be taxed. He would press upon the Solicitor General that this clause ought to be made clear.

*SIR M. HICKS-BEACH said, he hoped they might hear something more from Her Majesty's Government. He confessed it was a difficult matter for a layman to understand, but speaking as a layman, it seemed to him that, if the clause was not merely a definition, it had better be left out of the Bill. What was the use of a clause which specified a certain class of property, and yet did not include all kinds of property to which the tax should apply? It did not settle the law or afford a proper definition. Clause 2 simply contained a partial definition of property included in the first clause, and he hoped the hon. and learned Gentleman (Mr. Byrne) would insist on the Amendment, or that the Committee might have an opportunity of striking the clause out of the Bill.

MR. R. T. REID said, he should be extremely sorry to omit giving an answer to any objection and not to meet Amendments which were put forward, he had no doubt, in good faith. If the hon. and learned Gentleman and the right hon. Gentleman would look up the first legacy Act they would find that the duty was imposed upon "all property," without specifying that it was property in the United Kingdom or specifying in detail what the property was. This practice had grown up in the Inland Revenue for many years, and everyone knew it was not intended to tax property except that which came under British control. In Clause 1 that model had not been completely followed. Long-winded sentences were to be avoided in Acts of Parliament. In the present Bill the sentences were short and crisp, but if they turned to the 1st clause it would be found to give a general definition. The 2nd clause was a clause which limited and explained different subjects requiring explanation. It was intended to point out certain particular classes of property which were to be included, and there were further references to other classes and property to be included. It would be impossible to strike out Clause 2 without ruining the construction of the Bill, and it would be equally wrong to say that nothing should be included in the tax except what was specifically stated in the clause. If the tax was to be imposed it certainly should not be partially imposed. Under the circumstances he could not accept the Amendment.

*MR. MATTHEWS (Birmingham, E.) said, he wished that the Solicitor General had given some illustration to show that Clause 2 in any sense limited Clause 1. To his mind it was as plain as daylight that Clause 2 was an extension to Clause 1. Clause 1 dealt with all sorts of property, settled or unsettled, but Clause 2 included a number of things which could not be called property in the ordinary sense of the word, and which the Courts would not regard as property. Sub-section (a) would include trust funds to which the deceased had had power of appointing, but which would not be his property in the ordinary sense of the word. Sub-section (b) included—

> "property which the deceased or any other person had an interest ceasing on the death of the deceased,"

&c. Would that come under the term "real and personal property"?

MR. BUTCHER said, the argument of the learned Solicitor General was really a strong one in favour of the Amendment. He was asked, "Is there any class of property you propose to tax under Clause 1 which is not included in the definition of Clause 2"? With all his ingenuity the hon. and learned Member had not been able to discover any class of property it was proposed to tax under Clause 2 that was not taxed under Clause 1. If the intention was to tax something not included in Clause 1 he would ask the Government to tell them what that was. For the first time in this Bill they were imposing a novel duty—a heavy duty of a graduated character and a heavy duty by a system of aggregation on small properties. Under the circumstances it was not unreasonable to ask who they were going to tax and what they were going to tax. It ought to be made perfectly clear in all cases under this Bill what persons and what class of property were to be taxed under the clauses referred to, so that they might not be legislating in the dark.

Question put.

The Committee divided:—Ayes 150; Noes 102.—(Division List, No. 73.)

Committee report Progress; to sit again To-morrow.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL [*Lords*].—(No. 258.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed,

"That the Bill be now read a second time."—(*Mr. R. T. Reid.*)

MR. PAUL (Edinburgh, S.) said, he had a question upon the Paper that day relative to the powers conferred by this Bill. The Lord Advocate was good enough to say that there was no question of extending jurisdiction to a person domiciled in Scotland; but there was another clause in the Bill the effect of which, as represented to him, was that an English Court might exercise an objectionable jurisdiction in Scotland, and that a Divisional Court or Court of Appeal might restrict the right of appeal. He should be glad if the learned Solicitor General could give him an assurance upon this point.

SIR R. WEBSTER (Isle of Wight) said, he understood that early in the evening an undertaking had been given that the Order for the Second Reading of this Bill should not be taken.

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, he would not have moved the Second Reading of the Bill unless he had quite understood it was not opposed. The Bill did not appear to him to be contentious in any sense.

*SIR M. HICKS-BEACH (Bristol, W.) said, he thought, upon the whole, it would be better that for the present the Bill should be postponed.

Second Reading deferred till To-morrow.

CONTAGIOUS DISEASES (ANIMALS) BILL.—(No. 260.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. H. Gardner.*)

Objection being taken,

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden) said, he wished to explain that the measure was merely a Consolidation Bill, which would enable the provisions to be more conveniently applied.

SIR E. CLARKE (Plymouth) said, he did not want to impede the progress of the Bill. It was said that the Bill was a Consolidation Bill, but he did not regard it as one that ought to be sent to the Standing Committee for consolidation.

SIR R. WEBSTER (Isle of Wight) said, he was sure it was never intended that the Committee should deal with Bills of this kind. So far as he knew, it had never been the practice to send merely Departmental Bills to the Committee.

*MR. DARLING (Deptford) said, he would like to ask whether, in course of the consolidation of these laws, the right hon. Gentleman intended to make an Amendment which had been pressed upon him by the constituency which he (Mr. Darling) represented on the Board of Agriculture—namely, with regard to the power of giving an option to the Board of Agriculture with regard to the Order which they at present made as to the importation of cattle where it was considered that a certain country was affected with disease. The law at present made the exclusion of cattle obligatory. [*Cries of* "Divide!"] He was not going to object to the Bill, and, of course, anybody who objected to his addressing the House could interfere to prevent the progress of the Debate, but he should be glad to obtain an answer from the right hon. Gentleman upon this point.

MR. H. GARDNER said, the measure was not an amending but a consolidating Bill.

Second Reading deferred till To-morrow.

PUBLIC WORKS LOANS BILL.—(No. 235.)

CONSIDERATION.

Order for Consideration, as amended, read.

MR. M. HEALY (Cork) said, he wanted some information as to the application of the Bill in Ireland.

Bill, as amended, considered; to be read the third time To-morrow.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 146.)

Read a second time, and committed.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.—(No. 244.)

Read a second time, and committed.

MESSAGE FROM THE LORDS.

That they have agreed to,

Pier and Harbour Provisional Orders (No. 1) Bill, without Amendment.

Solicitors' Examination Bill, with Amendments.

INDIAN RAILWAY COMPANIES BILL. (No. 184.)

Read the third time, and passed.

House adjourned at half after Twelve o'clock.

HOUSE OF LORDS,

Tuesday, 5th June 1894.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 4) BILL.

SECOND READING.

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª."—(*The Lord Monkswell.*)

THE EARL OF CAMPERDOWN asked the noble Lord to state what was in the Bill. A great many Provisional Order Bills were put down on the Paper, but they were not on the Table. Perhaps the noble Lord would have no objection to explain what they contained.

*LORD MONKSWELL said, he had no further information.

THE EARL OF CAMPERDOWN inquired whether anybody knew what it was the House was asked to pass?

*LORD MONKSWELL said, the Bills were on the Table. By the title this Bill related to the urban sanitary district of Lisburn, and the Order was set out in the Schedule.

THE MARQUESS OF SALISBURY: May I ask why these Bills are not printed? It is not as though we were very economical about printing, and I think we might spare a little for printing such Bills as these.

LORD MONKSWELL said, a copy was always placed on the Table.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 4) BILL.

(No. 45.)

SECOND READING.

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª."—(*The Lord Hawkesbury.*)

THE EARL OF CAMPERDOWN asked the same question about this Bill. For anything their Lordships knew, they might be passing anything. A great deal of mischief was done in this way. It was frequently found afterwards that difficulties arose from Bills having been passed in the particular form drafted.

THE MARQUESS OF SALISBURY: I am entirely in accord with the noble Lord in this matter. I have been on Committees where things have been quoted against us. As the noble Lord opposite has just said, we have no means of knowing what is being passed if no chance is given us of looking at the Bills.

*THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY) said, in answer to the noble Marquess, these Provisional Order Bills were now more innocent than they used to be at one time. Some time ago some extraordinary things might have crept into Provisional Orders; but now the Orders were confined to the purposes for which they were intended, and the Bill simply confirmed the various Orders. The Bills were printed and could always be placed on the Table if desired.

THE MARQUESS OF SALISBURY: I think it is very desirable. The noble Lord knows the old legend which used to be told at Oxford of the ward and the waterman who got leave to marry in a Turnpike Bill.

Motion agreed; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

ARBITRATION (SCOTLAND) BILL.

(No. 78.)

SECOND READING.

Order of the Day for the Second Reading, read.

*LORD WATSON, in moving the Second Reading, said, that as the law stood at present in Scotland, where two parties agreed to refer a question to arbiters named, the reference was effectual and binding upon them both, and excluded either party from resorting to a Court of Law in order to obtain a settlement of the dispute. On the other hand, should the parties make an agreement binding themselves to refer to arbiters not named in the agreement, or merely designated as the holders of an office or appointment, as in the case of an agreement to refer to the Lord Advocate for the time being, that agreement was of no value in law, and either of the parties could withdraw from it and resort to the ordinary tribunals of the country. That was not the ancient law of Scotland; the rule was introduced by judicial decision about a century ago. Since that time members of the same body who introduced it had referred to it in not very complimentary terms, which have been re-echoed by noble and learned Lords in their Lordships' House. Not only so, but what was of more importance in considering whether a change ought to be made in the law, it had become a very serious inconvenience to the mercantile community. Companies and other large concerns frequently entered into contracts having currency during long periods of years, and they found it quite impossible to name a series of arbiters with any certainty of the gentlemen named being in a position to take up the reference when a dispute emerged, the consequence being that on some occasions it had been necessary to incur the cost of applying to Parliament in order to obtain statutory authority to do that which they could not bind themselves to do by contract. Again, in ordinary business transactions Scotch merchants dealing with foreign or English merchants, where the law was otherwise, found it was not to their interest that they should be constantly setting their hands to agreements which were not binding upon them, and strong expressions of opinion had emanated from many commercial bodies in the country to the effect that an alteration should be made in the law. In those circumstances, he presented this Bill. The second was the leading clause. It declared simply that henceforth agreements of reference in Scotland should not be invalid, although arbiters were not named, or only described by their office. The other clauses of the Bill were simply auxiliary. They gave to the Sheriff or to any Lord Ordinary of the Court of Session the power to name an arbiter where the party who was bound to do so declined to perform his obligation. This explanation would probably be sufficient to induce their Lordships to grant a Second Reading to the Bill. Its details could then be considered in Committee.

Moved, "That the Bill be now read 2ª."—(*The Lord Watson.*)

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, there are some respects in which the Scotch law differs from the law of this country, and sometimes I think the Scotch law is superior to our own. But the experience which I have had in listening to appeals in this House has led me to the conclusion that this undoubtedly is not one of those instances, but that in the present case it would be an advantage to Scotland to bring its law into conformity with that which prevails here. I am led to that conclusion for two reasons. In the first place, inconvenience is undoubtedly experienced from the present state of the law in Scotland; and in the next, that condition of the law has not been and cannot be rested upon any satisfactory basis. I therefore support the Motion for Second Reading.

LORD HALSBURY: I only wish to express my entire concurrence in this proposed alteration of the law. Within the last 12 months two cases, at all events, have come before this House in which that condition of the law of Scotland has been brought prominently forward, showing the great inconvenience which has resulted from the state of the law as it now exists.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

POLICE (SLAUGHTER OF INJURED ANIMALS) BILL.—(No. 74.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF CAMPERDOWN said, the object of this Bill was to enable police constables and other officials to order horses and other animals when mortally injured to be slaughtered without waiting for the arrival of the owner. The Bill proposed to give that power under conditions. By Section 2 any constable on receiving information that an animal had been seriously injured might obtain the opinion of the nearest duly registered veterinary surgeon, and upon his giving a certificate that the animal was either mortally or so seriously injured as not to be, probably, fit for use again, the constable might cause the animal to be slaughtered. Section 3 provided for the expense which might be incurred in so slaughtering animals being charged to the owner, but the cost of the veterinary surgeon's certificate would be charged to the rates of the parish where the animals were found.

Moved, "That the Bill be now read 2ª."—(*The Earl of Camperdown.*)

THE EARL OF CHESTERFIELD said, he was pleased to inform the noble Lord that as far as the Home Office was concerned no objection would be offered to the Second Reading of the Bill. On the contrary, as it gave statutory authority to a practice which had been already initiated by the Home Secretary under the Metropolitan Police Regulation at the commencement of the present year, it met with their hearty support. At the same time, to make the measure more practical and workable, the Home Office considered it would be necessary to introduce Amendments in the Committee stage. When the Bill was under discussion in another place those Amendments never came before the Committee, owing to some misunderstanding between the promoters of the Bill and the Home Secretary. It would therefore be his duty at a future stage to move the same Amendments in this House.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

LIMITATION OF ACTIONS BILL [H.L.]. (No. 39.)

THIRD READING.

Order of the Day for the Third Reading, read.

Moved, "That the Bill be now read 3ª."—(*The Lord Chancellor.*)

VISCOUNT CROSS said, he wished to take the opportunity of stating his satisfaction that the Bill was to become law, and of thanking the Lord Chancellor for having taken the wise course of limiting it as it finally stood. He hoped the noble and learned Lord on the Woolsack would not forget also that the other part of the Bill was, in the opinion of many people, very essential, and that a much shorter limitation ought to be fixed for bringing actions than the period at present. Evidence was brought before the Commission on the Debtors' Act upon the point, although that was not actually the point before them, and he felt sure that the trading classes would welcome a limitation of the period with regard to contracts.

THE LORD CHANCELLOR (Lord HERSCHELL): I may assure the noble Viscount that I will bear the matter in mind. It is, of course, a difficult question to deal with, because agreements may have been arrived at. But some shorter period seems to be desirable, and that matter will no doubt be considered as to how far we should go when the question comes to be dealt with hereafter. I beg to move the Amendment of which I have given notice. The first part of it is merely drafting; and the latter portion is that which I stated in Standing Committee my intention to move, with regard to the form in which the action should be brought.

Motion agreed to; Bill read 3ª.

On Question, "That the Bill do pass,"

Amendment moved, in Clause 1, page 1, to leave out all after ("discovered") in line 12 to the end of the clause, and insert—

"At the time when it was committed, the period of limitation shall run from the time when the wrong might with reasonable diligence have been discovered in like manner as if the wrong had been then committed: Provided that this shall not extend the time for bringing any action commenced after the passing of this Act for any longer period than would have been applicable if this Act had not passed. This section shall apply to an action founded on contract, where the action is brought in respect of a wrongful act, neglect, or default which might have been made the subject of an action founded on tort."—(*The Lord Chancellor.*)

Amendment agreed to.

Bill passed, and sent to the Commons.

HIGH SHERIFFS.

Report from the Select Committee (with the proceedings of the Committee) made, and to be printed. (No. 84.)

TROUT FISHING (SCOTLAND) BILL [H.L.].—(No. 49.)

Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next;

and Bill to be printed as amended. (No. 85.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 6) BILL.—(No. 70.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (HOUSING OF WORKING CLASSES) BILL.—(No. 16.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS BILL.—(No. 17.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 2) BILL.—(No. 9.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 3) BILL.—(No. 31.)

Read 3ª (according to Order), and passed.

COMMISSIONERS OF WORKS BILL. (No. 68.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

INDIAN RAILWAY COMPANIES BILL.

Brought from the Commons; read 1ª; to be printed; and to be read 2ª on Friday next. (The Lord Reay.) (No. 86.)

House adjourned at ten minutes before Six o'clock, to Thursday next, a quarter past Ten o'clock.

* * *

HOUSE OF COMMONS,

Tuesday, 5th June 1894.

QUESTIONS.

SHERIFF JOHNSTONE.

Mr. WEIR (Ross and Cromarty): I beg to ask the Secretary for Scotland whether Sheriff Johnstone, who acted as the Returning Officer for Sutherlandshire at the last Parliamentary election, appeared at Edinburgh after the election to answer a complaint against him of charging 1s. per mile as travelling allowance for his Presiding Officers and polling clerks; and, if so, whether he will state the decision of the Court with reference to the complaint made against Sheriff Johnstone?

The SECRETARY FOR SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): Sheriff Johnstone appeared in ordinary course at an Appeal Court before the Election Judges. The decision of the Court was to the effect of the answer which I gave the hon. Member on the 25th of last month—namely, that the Returning Officer could not charge more than the travelling expenses actually incurred.

***Mr. WEIR**: Then it is a fact that this gentleman had to disgorge 75 per cent. of these travelling allowances?

[No answer was given.]

THE BALADHUN MURDER CASE.

Mr. CAINE (Bradford, E.): I beg to ask the Secretary of State for India if Mr. J. Clark, who has just been appointed Deputy Commissioner of Cachar, in Assam, is the same gentleman whose sentence of seven men to be hung or to penal servitude for life, for the murder of Mr. Cockburn, at Baladhun, was reversed on appeal by the High Court of Calcutta, and whose conduct has since been under inquiry by the Chief Commissioner of Assam, in consequence of the finding of the Judges that he had been guilty of numerous and serious irregularities in the course of the proceedings; if so, has the inquiry been completed; and what has been the Chief Commissioner's decision thereupon; is it the case that, before this recent promotion, Mr. Clark was an Assistant Commissioner of the second grade, and that there are in Assam three Civil Assistant Commissioners of the first grade, his seniors; and what have been the special services of Mr. Clark which have caused his promotion over their heads; is Mr. Clark a Civil servant of only eight years' standing, while the 10 other Deputy Commissioners now in Assam average over 14 years' standing; and is there any case on record in which so young a man has been appointed to a Deputy Commissionership; and is he now able to lay upon the Table of the House the full Papers relating to the Baladhun murder case as well as those relating to the inquiry into the conduct of Mr. Clark and other persons in connection with the proceedings therein, which he stated on the 2nd of April last had been ordered by the Government of India? I beg further to ask the right hon. Gentleman if he is aware that Police Inspector Joy Chunder is specially commended as a zealous officer in the Annual Report of the Province of Assam; if he is aware that this Inspector was severely censured by the High Court Judges of Calcutta, in their decision in the Baladhun murder case, for procuring tutored evidence by torture and other illegal methods, and that the Judges recommended that his conduct should be made the subject of a proper official inquiry; and has such inquiry ever been held; if so, with what result? And, finally, I will ask the right hon. Gentleman if he is aware that Mr. J. L. Herald, lately Deputy Commissioner in Assam, has been promoted to the position of First Grade Joint Magistrate at Faridpur; is he also aware that the High Court Judges at Calcutta, commenting upon his conduct of the earlier proceedings of the Baladhun murder case, suggested an inquiry into certain illegal and irregular proceedings on the part of Mr. Herald, which they described as arbitrary and improper, and deserving of severe condemnation; and has such inquiry ever been held; if so, with what result?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): My hon. Friend's three questions all refer to the same case, and he will perhaps allow me to answer them together. I have made inquiry, and am informed that a full inquiry has been held into the conduct of the police and Magistrates in the Baladhun case, and that the Report has been received by the Government of India and will be forwarded to me by the next mail.

MR. CAINE: Will it be laid on the Table of the House?

MR. H. H. FOWLER: I can hardly say till I receive the document. My desire is to give every publicity.

MR. CAINE: Do you expect it by the next mail?

MR. H. H. FOWLER: Yes.

MR. CAINE: I will put the question 10 days hence.

THE EXAMINATION OF CANADIAN CATTLE.

MR. ARNOLD-FORSTER (Belfast, W.): I beg to ask the President of the Board of Agriculture whether his attention has been called to a statement in *The Times* newspaper, alleging that Canadian cattle owners are disposed to doubt the disinterestedness of the English experts appointed to examine Canadian cattle, and that they would therefore bitterly resent any decision made by those authorities adverse to their own interest; whether there is any foundation whatever for this attack upon the *bona fides* of the Imperial officers; and whether Dr. M'Eachran, F.R.C.V.S., Inspector of Stock, and Chief Veterinary Inspector of the Quebec Department of Agriculture, is the principal officer charged with certifying the existence of pleuro-pneumonia in cattle about to be exported from Canada to the United Kingdom; and, if so, whether Dr. M'Eachran is still managing director of the Walrond Ranch, Alberta, or has any interest in that or any other Company engaged in exporting cattle from Canada to the United Kingdom?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): With regard to the concluding question of the hon. Member, I would say that I possess no official information on the matters referred to, but I am informed by the Colonial Office that it has been ascertained through the Governor General of Canada that Professor M'Eachran is connected with the Walrond Ranche, but in what capacity is not stated. In reply to the first two questions, I would say that I have seen the newspaper statement to which the hon. Member refers, but I do not gather that it is anything more than the repetition of vague and irresponsible gossip. I may, perhaps, be allowed to state that I have had the honour of presiding over and working with the officers in question for now nearly two years, and no one knows better than I do their great ability, and absolute straightforwardness in the discharge of their public duties.

Mr. MACARTNEY (Antrim, S.): Will the right hon. Gentleman ascertain whether there is any foundation for these statements? Considering the great importance of this traffic, I think he should inquire if they are absolutely without foundation.

Mr. H. GARDNER: I have given the House all the information I have on the subject.

ST. BOTOLPH, ALDGATE, CHARITIES.

Sir A. SCOBLE (Hackney, Central): I beg to ask the Vice President of the Committee of Council on Education whether he has now under his consideration a scheme framed by the Charity Commissioners with reference to Cass's Charity; whether he is aware that an inquiry is about to be instituted by the Charity Commissioners as to the Charities of the parish of St. Botolph, Aldgate, of which Cass's Charity is one; and whether he will postpone giving his sanction to the proposed scheme until the result of the intended inquiry is known?

The VICE PRESIDENT of the COUNCIL (Mr. Acland, York, W.R., Rotherham): The scheme referred to by the hon. Member is now under my consideration. The Charity Commissioners have, I understand, no present intention of instituting an inquiry as to Sir John Cass's Charity, which is limited to the City part of the parish of St. Botolph, Aldgate.

LANCE-CORPORALS IN INFANTRY REGIMENTS.

Colonel WARING (Down, N.): I beg to ask the Secretary of State for War, with reference to the Army Order 110, dated the 12th of May, 1893, which increased to 32 the number of paid lance-corporals allowed to a battalion of Infantry, if he will explain why, though this Order was received in India in August last, it has not yet been acted upon, so that lance-corporals who left England with drafts subsequent to 12th of May, 1893, and who were receiving pay under it, have, in consequence, been deprived of such extra pay on coming on the Indian Establishment; and whether, considering the well-known difficulty in getting good men to accept the lance stripe, he will see that this omission is at once rectified?

***The SECRETARY of STATE for WAR** (Mr. Campbell-Bannerman, Stirling, &c.): I have reason to believe that the facts are as stated in the question; but I am in correspondence on the subject with the India Office, which has it under consideration.

FIREARM FATALITIES IN INDIA.

Mr. CAINE: I beg to ask the Secretary of State for India if his attention has been called to many cases during the last few months, such as those at Guntakul, Fulta, and Bareilly, in which Natives of India have been killed by British soldiers off duty carrying firearms, resulting in the trial of such soldiers for murder; and if he will recommend the Commander-in-Chief in India to issue an Order prohibiting the carrying of firearms and other lethal weapons by soldiers when off duty?

Mr. H. H. FOWLER: I have inquired as to the Regulations under which soldiers are allowed when off duty to carry firearms. Those Regulations are of a stringent nature, and go, I believe, as far as any Regulations can to limit the possession of private arms and the grant of shooting passes to steady and well-conducted men. I do not think that it would be expedient to attempt to enforce absolute prohibition.

Mr. CAINE: Will the right hon. Gentleman get the existing Orders enforced and punishment inflicted when they are broken?

Mr. H. H. FOWLER: Certainly.

PLATFORMS ON THE METROPOLITAN RAILWAY.

Mr. WEIR: I beg to ask the President of the Board of Trade whether he is aware that the platforms at stations on the St. John's Wood Branch of the Metropolitan Railway are so constructed that there is a considerable open space between them and the continuous footboard of the railway carriages; and that at Baker Street Station especially the said open space amounts at some places to as much as from eight to ten inches wide at the curved parts of the platform; and whether steps will be taken to require the Railway Company to so construct the platforms of their stations as to obviate the existing great danger to passengers?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): No, Sir; the Board are not aware that such is the fact at the stations generally; but as regards Baker Street Station, the Board of Trade are informed by the Company that the figures mentioned in the question go beyond the fact, as the only instance where the space exceeds eight inches is at one side of No 1 platform, where the maximum space is nine and a half inches for a short distance, and tapers down to four and a half inches. On No. 2 platform the maximum is seven inches, tapering down to two and a half inches; and on No. 3 the maximum is four and a half inches, tapering down to one and a half inches. The Board are advised that as the station has been constructed on a curve this cannot be remedied. The Company say that they do all they can to obviate the possibility of mishap by whitening the edges of the platform. An Inspecting Officer of the Board of Trade made some suggestion for alteration in 1892, and the gaps were reduced as far as practicable.

*MR. WEIR: Is it not a fact that Mr. Theobald, a late Member of this House, was killed in consequence of so much space being left between the carriages and platforms? Will the right hon. Gentleman inquire if something further cannot be done?

MR. BRYCE: It is a difficult question, and is continually engaging the attention of the Board of Trade. The alternative seems to be having no platform at all, as on the Continent, and that is open to many other objections.

*MR. WEIR: Might not the platforms be constructed to come under the footboards of the carriages?

SCOTCH COUNTY COUNCIL DEPUTATIONS TO LONDON.

SIR H. MAXWELL (Wigton): I beg to ask the Lord Advocate whether it is within the powers of County Councils in Scotland to send deputations to London at the expense of the ratepayers; and, if so, whether there is any limit to the numbers appointed on such deputations or the length of their visit; and whether he is aware that the County Council of Lanarkshire have appointed a deputation of seven members to proceed to London, in order to watch the progress of the Local Government (Scotland) Bill before the Standing Committee?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): County Councils have no statutory power to send deputations to London, and it does not appear to me that they can charge the expenses of such deputations against the rates, which are appropriated by Statute to specified purposes. I may add that the Local Government Act of 1889 contains provisions limiting the powers of County Councils as to opposing Bills before Parliament, and that it was thought necessary to obtain, by an Act which recently received the Royal Assent, authority to County Councils to contribute to the expenses of a County Councils Association. Such statutory authority would have been unnecessary if County Councils had had a general power of expending the rates upon such purposes as that referred to in the question. I understand that a Sub-Committee of the Lanarkshire County Council has recently been in London in connection with the Local Government Bill now before Parliament, but that they were here for only two days, and that it was not their object to remain for the purpose of watching the progress of the Bill in the Standing Committee.

SIR H. MAXWELL: Were the members of the Committee there at their own expense?

MR. J. B. BALFOUR: I have no information as to that.

MR. CALDWELL (Lanark, Mid) asked whether Town Councils had power to send deputations and charge for them?

MR. J. B. BALFOUR: Town Councils having a common good have many powers which do not appertain to County Councils.

MR. CALDWELL: Have Town Councils without a common good powers to make this expenditure?

MR. J. B. BALFOUR: You will require to give me a particular case before I can answer.

DR. MACGREGOR (Inverness-shire): If County Councils have power to pay the expenses to London, why should they not have power to pay the expenses of the poorer members at home?

*MR. J. B. BALFOUR: I am afraid the hon. Member must have missed the purport of my answer, which was that I did not consider that they have the power to make this expenditure out of the public rates.

INDIAN RELIEFS.

MR. TOMLINSON (Preston): I beg to ask the Secretary of State for India whether, in arranging for the dispatch of the reliefs to the British forces serving in India during the present season the Government had regard to the provisions of paragraph 2 of Section XVII. of the Queen's Regulations for the British Army, and especially to that part of it which provides that arrangements will be made to embark corps and detachments so that they may arrive at their destinations in accordance with the table specified in that paragraph; whether the dates fixed by that table were determined in the interest of the health of the men, and in accordance with climatic considerations; whether the departure of the troopships to India during the present season was regulated with a view to conform to the Queen's Regulations, and whether those sent to Bombay arrived there wholly within the limits of time allowed by those Regulations; whether the reliefs, or any of them, in fact, arrived after the cold weather was over, and whether in consequence they had to be sent up the country during the hot season, thereby increasing greatly the incidental discomforts of the journey; and what steps the Government, in fact, took consequential upon the break-down of the troopships to enable them to act up to the Queen's Regulations, and ensure the arrival of the reliefs before the cool season was over?

MR. H. H. FOWLER: As far as may be practicable, arrangements are made for the reliefs for India to arrive within the periods specified in the Queen's Regulations, and any variation from those periods is settled in communication with the Horse Guards, War Office, and Admiralty. I have no reason to believe that the health of the troops has been injuriously affected in consequence. As I explained, in my reply to the hon. Member on the 31st May, the dates of arrival last season were exceptionally late, owing to the break-down of the troopships. All possible measures were taken to accelerate the service, with the result stated in that reply.

*MR. TOMLINSON: The right hon. Gentleman has not answered the second part of my question.

MR. H. H. FOWLER: Yes, I think I did when I said that the dates were fixed in communication with the Horse Guards, War Office, and Admiralty. Generally, every endeavour is made to promote the health of the men, and we have no information that their health suffered in this case.

*MR. TOMLINSON: Is it not a fact that the result this year is to make later the time for sending reliefs up country, thereby materially increasing the inconvenience to the men?

MR. H. H. FOWLER: Yes, a delay took place owing to the break-down of the troopships, which have now been withdrawn from the service.

*MR. TOMLINSON: Will precautions be taken to prevent this breach of the Queen's Regulations in future years?

MR. H. H. FOWLER: The future arrangements are a matter of correspondence now going on between the India Office and the Home Authorities.

QUEEN'S BIRTHDAY CELEBRATIONS.

MR. TOMLINSON: I beg to ask the Secretary of State for War why the Queen's birthday was not directed to be kept on Saturday, the 26th of May, by the Forces of the Crown in the Provinces as well as in London; whether he is aware that much disappointment was felt by the Volunteer Forces in the Provinces, who from business engagements were unable to parade on Thursday, the 24th of May, that no opportunity was allowed to them of evincing their loyalty by holding a Saturday afternoon parade in honour of the happy event, as the London corps were able to do; and whether in future arrangements will be made for the celebration of the Queen's birthday by the Forces of the Crown in all parts of the United Kingdom on the same day?

*MR. CAMPBELL-BANNERMAN: I am unable to satisfy the hon. Member on this point. The date on which Her Majesty's birthday is kept is fixed by the Lord Chamberlain, who takes the Queen's pleasure on the subject.

ELECTIONS IN THE TUAM UNION.

MR. W. REDMOND (Clare, E.): On behalf of the hon. Member for the Harbour Division of Dublin, I beg to ask the

Chief Secretary to the Lord Lieutenant of Ireland whether the Local Government Board have been called upon to hold an inquiry into the circumstances attending the election for the Monivea division of the Tuam Union at the late Poor Law election; whether Mr. P. C. Kelly, the defeated candidate, has brought under their notice cases of voting papers being filled and signed in the names of persons at present in America; and whether the Local Government Board will grant an inquiry into these allegations?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): The Local Government Board received from Mr. Kelly a list of objections in relation to the election referred to, and obtained from the Returning Officer a statement of his reasons for the decisions arrived at by him in each of the cases referred to him by Mr. Kelly. One of the votes objected to by the defeated candidate was that of a person alleged to be in America, but as there was a majority of six in favour of Mr. Mannion, even if this vote had been disallowed it would not have affected the result of the election. The information at present before the Local Government Board does not, in their opinion, constitute sufficient ground for holding an inquiry on oath with regard to this election.

CHARGES AGAINST TRINIDAD RAILWAY OFFICIALS.

MR. WEBB (Waterford, W.): I beg to ask the Under Secretary of State for the Colonies whether his attention has been called to the proceedings before the Railway Inquiry Commission in Trinidad, and to the fact that several railway officials are awaiting their trial for embezzlement; whether he has observed that it appeared in evidence that serious defalcations and mismanagement occurred on the part of under officials during the administration of Mr. Tanner, late Director of Public Works, and that he was so confident in his system of management that he had opposed inquiry regarding alleged malversation during his tenure of office; whether the Colonial Office will urge Mr. Tanner, who has retired to this country on pension, to return to Trinidad and submit himself for examination before the Commission; and whether there would be any objection to laying upon the Table of the House the Correspondence between the Government of Trinidad and the Colonial Office and the Crown Agents relative to the working of the Railway Department in Trinidad during Sir William Robinson's tenure of office in the island?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): The answer to the first question is in the affirmative. As regards the second question, the answer to the first part is in the affirmative, and to the last part in the negative. I cannot find that any allegations of malversation were made during Mr. Tanner's tenure of office. As regards the third question, Mr. Tanner is prevented from going out to Trinidad by the state of his health. He has been examined by the medical officer of this Department, and Lord Ripon would not feel justified, in view of his Report, in requesting Mr. Tanner to proceed to the colony. It may be found possible to arrange for Mr. Tanner to be examined in this country with respect to the affairs of the Railway Department, and Lord Ripon is in communication with the Governor on the subject. Mr. Tanner has asked that this may be done. As regards the last question, when the Commission has reported the Secretary of State will consider whether any Papers should be given.

SENTENCE FOR STEALING PARTRIDGES' EGGS.

MR. COBB (Warwick, S.E., Rugby): I beg to ask the Secretary of State for the Home Department whether he will make inquiries as to the case of Jane Law, the wife of an agricultural labourer, who was, on the 29th of May, sentenced by the Saffron Walden Bench to a fine and costs, amounting in the whole to £12 9s., or in default to three months' hard labour, for having in her possession 94 partridges' eggs which it was alleged that she had obtained unlawfully; and whether, in this case, he will take steps to mitigate the severity of the sentence?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): Upon the evidence the Justices came to the conclusion that the eggs were collected and stolen for the purpose of being sent to market and sold. The trade carried on in this way leads to widespread dishonesty and pilfering among the men and boys employed on the land, and I cannot say that I think the pecuniary penalty, under the circumstances, so much in excess of the merits as to necessitate my interference. Fourteen days was given to the defendant to pay, and the alternative period of imprisonment is stated to me by the clerk to be two and not three months. I think one month would be sufficient.

BALLYMAHON WORKHOUSE DOCTOR.

MR. D. SULLIVAN (Westmeath, S): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) whether he is aware that the medical officer of the Ballymahon Workhouse, County Longford, employed a woman as night nurse without the authority of the Guardians; that the Guardians, on being made aware of the circumstance at their weekly meeting, dismissed the woman and appointed another to look after the infirmary; and that the doctor, contrary to the Guardians' order, re-engaged the same woman; (2) will he state under what bye-law of the Local Government Acts the doctor has such power; and (3) whether at a recent meeting of the Guardians the doctor referred to was censured for the manner in which he acted towards the Sisters of Mercy who have charge of the patients in the workhouse infirmary?

MR. J. MORLEY: (1) The facts are generally as stated in the first paragraph. (2) It is the duty of the medical officer to see that the patients are properly treated, and the Workhouse Rules provide that he shall give all necessary directions as to the treatment of sick paupers—directions the Master of the workhouse is bound to carry out. (3) The difficulty in the present case appears to arise from strained relations existing between the Nun in charge of the hospital and the medical officer, and the Guardians recently censured the medical officer for describing the Nun's conduct as unbecoming. The Local Government Board Inspector has been directed to personally inquire into the matter, and endeavour to secure that the officers of the workhouse shall act harmoniously together.

Mr. Asquith

BEHRING SEA ARBITRATION.

MR. HEYWOOD JOHNSTONE (Sussex, Horsham): I beg to ask the Secretary to the Treasury what part of the sum of £12,635 3s. 2d. paid to the Attorney General for England in the year 1893-4, for contentious business, and what part of the sum of £3,906 3s. 6d. paid to the Solicitor General, was in respect of the Behring Sea Arbitration?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): The totals referred to include £7,509 17s. 3d. paid to the Attorney General and £254 12s. 6d. paid to the Solicitor General in respect of the Behring Sea Arbitration.

COLDBATH FIELDS MONEY ORDER OFFICE.

MR. HALSEY (Herts, Watford): I beg to ask the Postmaster General whether the Commission appointed to inquire into the allegation as to the sanitary condition of the Money Order Office, lately Coldbath Fields Prison, has yet reported; and whether he will lay the Report upon the Table of the House?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): The Report of Lord Playfair and Dr. Corfield has been received, and is under consideration. I shall hope to be in a position to make it public before long.

DR. JAMESON AND THE MATABELE.

MR. J. E. ELLIS (Nottingham, Rushcliffe): I beg to ask the Under Secretary of State for the Colonies whether, and if so when, Dr. Jameson has had a recent official interview with certain Indunas of Matabeleland in regard to the political settlement of that country; whether any Report of it has been received, or is expected, at the Colonial Office; and whether any statement was made thereat by Dr. Jameson that the Matabele would be expected to render service to any settlers in the country, either paid or unpaid, and especially in connection with the development of the mining industry which it is suggested may arise?

MR. S. BUXTON: We have received no official Report of the interview to which I presume my hon. Friend refers. Two Press reports that I have seen of the interview contained no suggestion that

Dr. Jameson informed the natives that they must labour without pay.

Mr. J. E. ELLIS: How is it that the Colonial Office seems always so late with the information which we can obtain from other sources?

Mr. S. BUXTON: When we get information we usually communicate it to the newspapers. Of course, I cannot say where they get their earlier reports from.

Mr. J. E. ELLIS: I am not alluding to matters appearing in the newspapers, but to information obtained elsewhere.

ISLAND OF COLL FREE CHURCH MINISTER.

Sir C. CAMERON (Glasgow, College): I beg to ask the Lord Advocate whether his attention has been called to the statement contained in a Glasgow paper to the effect that in the Island of Coll, in consequence of his having incurred the displeasure of the proprietor of the island by standing against the factor for the County Council, the Rev. Mr. Ross, Free Church Minister there, had been subjected to many annoyances, the last move against him being the barricading of his front and kitchen doors by the factor, by the erection of six rows of barbed wire fencing, and the filling up of the well, from which the manse got its supply of water, with all sorts of filth and stones; whether it is true that the barricading with barbed wire fencing described was thrice renewed after removal; and whether the Procurator Fiscal has inquired into the case; and, if not, whether he will instruct him to institute inquiries?

Mr. J. B. BALFOUR: I am making inquiries into the statement to which my hon. Friend has called my attention, but have not as yet had time to receive a reply.

COLONISATION BOARD STAFF.

Mr. WEIR: I beg to ask the Secretary for Scotland if he will state the names of the persons on the staff of the Colonisation Board who are to receive salaries amounting to £460 during the financial year 1894–5; what other offices they hold, if any, and at what remuneration; and will he explain why the travelling and incidental expenses during 1894–5 are expected to be 50 per cent. in excess of those during 1893–4?

Sir G. TREVELYAN: The staff of the Colonisation Board consists of Mr. Colmer, C.M.G., Secretary in London, who has a salary of £150, and Mr. Borradaile, Agent at Winnipeg, who receives £256 per annum. Neither of these gentlemen holds any other appointment, nor receives any other remuneration from Her Majesty's Government. Mr. Colmer belongs to the staff of the High Commissioner for Canada. The provision for travelling and incidental expenses was increased from £50 to £75, because the former sum had been found inadequate, and had been exceeded.

FATAL LAMP ACCIDENT IN BELFAST.

Mr. M'CARTAN (Down, S.): I beg to ask the Secretary of State for the Home Department whether his attention has been called to the inquest held in the city of Belfast on the 12th of May last, on the body of Francis Conlan, who came to his death from burns received by the explosion of an oil lamp as he was turning down the wick before going to bed; whether he is aware that the oil used in the lamp was an American oil known as the "Royal Daylight Oil," the flash point of which is about 828 Fahr.; whether he is aware that no Scotch oil flashes under 100° Fahr., and the bulk of it is much over this point; if the minimum allowed for oil supplied to the War Office is 105° Fahr.; and whether, considering the danger of the present minimum flash point, 73° Fahr., of lamp oils generally used by the working classes, he will cause inquiries to be made into the matter, or have a Committee appointed to investigate it, with a view to legislation on the subject?

Mr. ASQUITH: Accidents with oil lamps do not as a rule come under my notice, and in Ireland I have no sort of jurisdiction in regard to the administration of the Petroleum Acts. In this case the only knowledge I possess of the accident in question is derived from the depositions of the coroner's inquest furnished by the hon. Member himself, and as to the flash point of this particular oil I have no information whatever. Further, I am unable to say what is the minimum flash point of Scotch oils or that of the oils supplied to the War Office. As has been before more than once explained, the question of the relative safety of oils of particular flash points is an extremely debateable one, and it is open to the gravest doubt whether the raising of the flash point would tend to put a stop to accidents of this kind. It is one of the many points connected with amended petroleum legislation which would have to be carefully considered by a Committee, and I shall be glad if it is possible to constitute such a Committee, but in the present state of public business I cannot hold out any hope that fresh legislation on this very large and difficult subject could be successfully undertaken this Session.

MR. PAUL (Edinburgh, S.): May I ask the right hon. Gentleman whether, considering the constant loss of life from the ignition of highly inflammable oil on an ordinary summer's day, he will without loss of time appoint a small Committee to inquire into the simple question whether or not foreign oils are admitted into this country at a flash point inconsistent with safety?

MR. ASQUITH: That is a question on which experts are wholly at variance. Some are of opinion that these oils do not cause more injury than those which have a lower flash point. I cannot separate this question from the other questions connected with legislation on the subject, but I hope in a short time to arrange for the appointment of a Committee to consider the whole subject.

IRISH REPRODUCTIVE LOAN FUND.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can state (1) how many applications for loans, under "The Irish Reproductive Loan Fund Amendment Act, 1883," have been received from bodies of Town Commissioners in the Counties of Roscommon and Tipperary: (2) what sum has been advanced to the Roscommon Town Commissioners under this Act; (3) whether it will be possible for the Roscommon Town Commissioners to apply for fresh loans under the Act; and (4) whether he can state what are the reasons which caused the Board of Works, and latterly the Congested Districts Board, to refuse the applications of the Boyle Town Commissioners for loans under this Act for works of public utility, such as the building of a Town Hall and the erection of artizans' dwellings, seeing that under Sub-section 5, Section 35, of "The Land Purchase (Ireland) Act, 1891," the Irish Reproductive Loan Fund is applicable only in any county in which the fund was before the passing of that Act applicable?

MR. J. MORLEY: (1) I am informed that five applications were received under the Act mentioned in the first paragraph from Town Commissioners in the Counties of Roscommon and Tipperary. (2) A sum of £1,500 was advanced out of the Fund to the Roscommon Town Commissioners previous to the transfer of the Fund to the Congested Districts Board under the provisions of the Land Act of 1891. (3 and 4) As regards the third and fourth paragraphs, I am informed that neither Boyle nor Roscommon is congested within the meaning of the Act of 1891, and that the Congested Districts Board have no power to grant loans to the Town Commissioners of these places except for the purpose of benefitting congested districts.

KILRUSH HARBOUR.

MR. MAGUIRE (Clare, W.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether, in view of the extra taxation about to be imposed upon Ireland, he is now prepared to direct a Board of Works engineer to investigate Kilrush Harbour, with the object of considering the advisability of making a public loan or grant to deepen the harbour?

MR. J. MORLEY: Applications for the grant of public money for the improvement of Kilrush Harbour have been before the Irish Government from time to time, and one of the latest applications, received in January of last year, asked for a grant of £100,000 for the purpose. I regret I can now only repeat the answer which the Government has been compelled to give to all these applications—namely, that it has no funds at its disposal out of which a grant of money could be made for improving this harbour.

UGANDA AND WADELAI.

MR. LABOUCHERE (Northampton): I beg to ask the Under Secretary of State for Foreign Affairs whether any official confirmation has been received of the telegraphic despatch published on Monday by the Central News; whether the construction of a line of forts extending from Kihiro to Uganda, so as to entirely separate the lower half of Unyoro from the upper, is within the scope of the instructions under which Her Majesty's officers are acting in Uganda; whether the construction of this line of forts is consistent with the exclusion of Unyoro from the area of the British Protectorate; and whether the expedition of Major Owen to Wadelai, the hoisting of a British flag there, the conclusion of a Treaty with the Sheikh there, and the five engagements which it is stated were fought with the enemy, are in accordance with any instructions given to Her Majesty's officers in Uganda by the Secretary of State for Foreign Affairs; and, if not, what action it is contemplated to take in the matter?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Information to the same effect has been received. Operations against Unyoro could only be justified in so far as they were necessary for the protection of Uganda in consequence of the aggressive attitude of Kaba Rega himself. The construction of the line of forts appears to have been a part of the military operations for defence against the Wanyoro and does not affect the decision of Her Majesty's Government as to the limits of the Protectorate. Colonel Colvile, being aware that Her Majesty's Government desired to obtain information as to the state of affairs at Wadelai, took advantage of the expedition to Unyoro to send Major Owen with a small escort by water. He met with no opposition at Wadelai, and he fought no engagements on the way there or back, although he appears to have been fired upon by some natives on the banks. As the hon. Member is aware, Wadelai is within the territory leased to the King of the Belgians, and will therefore be outside the limits of our action during the continuance of the Agreement.

MR. LABOUCHERE: Are these forts in the territory of Kaba Rega to be occupied by British troops?

SIR E. GREY: No instructions were sent to undertake operations in Unyoro, but they were rendered necessary by the aggressive action of Kaba Rega himself. The construction of these forts appears to have been judged necessary by the people on the spot. Therefore, although the construction of the forts could not affect the intentions of the Government with respect to the future of Uganda, I cannot call in question the decision taken in this matter by those on the spot.

MR. LABOUCHERE: What is to become of these forts which are outside Uganda? Are they to be garrisoned or to be handed over to Kaba Rega?

SIR E. GREY: The Commissioner sent to Uganda will have to consider what measures are necessary to maintain friendly relations with the neighbouring countries, to prevent the Slave Trade, and to promote British trade and commerce. In the circumstances, I think it ought to be left to the Commissioner to decide after his arrival whether these forts shall remain or not.

MR. LABOUCHERE: Will the matter really be left to the judgment of the Commissioner as to whether forts are to be maintained on territory outside the British Protectorate?

SIR E. GREY: As yet we do not fully know what the position of affairs in Unyoro is. The Commissioner will be instructed, as I said last Friday and repeated just now, to maintain friendly relations with the people in Unyoro. The point referred to by the hon. Member must, I think, be left to his decision.

LABOUR ON PARLIAMENT BUILDINGS.

MR. LABOUCHERE: I beg to ask the First Commissioner of Works whether, in view of the fact that this is the last year of the contract by which 36 of the men employed in this building under the Clerk of the Works are paid their wages through a middleman, it is intended that they shall on the expiration of the contract be paid by the Clerk of the Works, and receive the 7½ per cent. which is now charged by the contractor?

THE FIRST COMMISSIONER OF WORKS (Mr. H. GLADSTONE, Leeds, W.): The men employed through the contractor already receive the full recognised wage of their respective trades, and to discontinue the agency of the contractor would not affect their rates of pay. It is not intended to make any change in the present system.

COREA.

Sir G. BADEN-POWELL (Liverpool, Kirkdale) : I beg to ask the Under Secretary of State for Foreign Affairs whether he can give any further information as to the reported rising in the Corea, especially as to whether the rumour is true that the rising is against foreigners ; and whether British ships of war are on the coast for the protection of British interests ?

Sir E. GREY : Her Majesty's Government have received no information on this subject, and it may therefore be hoped that the reports which have appeared in the newspapers are exaggerated. The Naval Commander-in-Chief with six ships is now on the northern part of the China Station, but it is not known whether any vessel has been detached for service on the coast of Corea.

FLITWICK BOARD SCHOOL.

Mr. J. W. LOWTHER (Cumberland, Penrith) : I beg to ask the Vice President of the Committee of Council on Education whether he is aware that the new buildings of the Flitwick Board School, sanctioned by the Education Department and in part erected by the late Board, have now been stopped by the orders of the present Board for a period of 13 months ; that the builder has presented a claim against the Board for £624 for breach of contract ; and that a sum of £60 was surcharged by the auditor of the school accounts against certain members of the Board for illegal disbursements ; whether the said sum has been paid by those members ; and, if not, why the payment of the said sum has not been enforced by the Department ; and what steps he proposes to take to prevent the present Board from reversing the policy of its predecessor by pulling down a building already begun, and throwing a large additional burden upon the ratepayers of the parish of Flitwick ?

Mr. ACLAND : With regard to this case, I can hardly add anything to the answers which I gave to the hon. Member on the 15th of February and the 19th of March last. The enlargement of the school is, I understand, now being carried out in accordance with the plans approved by the Department in March last. The question of surcharge rests with the Local Government Board, and is not within the province of the Education Department. I am informed by the solicitors to Major Brooks, one of the members of the School Board, that the Board have applied to the Queen's Bench Division for a Rule for a *mandamus*, directing the Overseers to raise the sum in question, and I presume that the question at issue will be settled by the Courts of Law.

DUNPHAIL RAILWAY ACCIDENT.

Mr. WEIR : I beg to ask the President of the Board of Trade if he can state what number of repaired wheels of the Mansell pattern made 22 years ago, as referred to in Major Marindin's Report on the railway accident on the 27th of April last to a passenger train at Dunphail Station, are now in use on the passenger trains of the Highland Railway ; will he explain why time was not allowed the examiner at Kingussie to go all round the train, instead of only time to examine the wheels on the right side ; seeing that since the introduction of continuous brakes the strain upon carriage wheels has been much increased, will the Highland Railway Company be required to furthen strengthen them ; whether he is aware that it is the practice on the Highland Railway for the assistant guard to ride in the rear van instead of in the front brake van ; and that a penalty has been imposed on the Company for failing to provide a communication cord between the carriages and the engine and the brake van of the train, and for the infringement of Rule 22 of "The Regulation of Railways Act, 1868" ; and whether all the carriages of passenger trains on the Highland Railway are fitted with automatic brakes, in accordance with the instructions of the Department to the Railway Company last year ? In putting the question, I should like to say that the fourth paragraph has been so "seriously mutilated" since I handed it in at the Table that I withdraw it, with a view to framing other questions on it another day.

Mr. BRYCE : The question of the hon. Member refers to matters which are within the knowledge not of the Board of Trade but of the Railway Company, whose office is in Inverness ; and as the question appears on the Paper for the first time this morning, there has not been time to obtain any information on the subject.

*Mr. SPEAKER: The hon. Gentleman says his question has been "seriously mutilated" at the Table; but the only part left out consisted of mechanical details, which could instruct nobody.

HOURS OF LABOUR ON THE HIGHLAND RAILWAY.

Mr. WEIR: I beg to ask the President of the Board of Trade whether any steps have been taken to require the Highland Railway Company to run its trains in accordance with the observations made by Major Marindin, in reference to the collision on the Highland Railway, at Tain, on the 28th of March last, that he had no hesitation in recommending that the Highland Railway Company should be informed that working under rules which admit of a train shunting on a line under the protection of one signal, and that a distant signal, when another train is actually approaching from the opposite direction, cannot be considered as block-working within the meaning of the Act; whether any penalty will be imposed for this breach of the Act; whether the signalman at Tain every alternate week is on duty 15 hours per day, less two hours for meals, and that the guard and brakesman are engaged an excessive number of hours; whether he has issued any Order prohibiting the Highland Railway Company from working their *employés* an undue number of hours; and whether he is aware that Major Marindin's Report on this accident is neither in the Library of the House nor obtainable in the Vote Office?

Mr. BRYCE: The Board of Trade are in communication with the Highland Railway Company on the subject of paragraph 1. Obedience to an Order of the Board made under the Regulation of Railways Act, 1889, may be enforced by the Railway Commissioners, and the question of imposing a penalty is for them. The Board have called upon the Company to make a Return of the hours worked by the servants of the classes in question. I have caused a copy of the Report to be sent to the hon. Member.

ANTHRAX.

Mr. FELLOWES (Hants, Basingstoke): I beg to ask the President of the Board of Agriculture whether he has received the Reports he called for as to the measures adopted in foreign countries to prevent the spread of anthrax; and whether he is now in a position to say if he will appoint a Departmental Committee to inquire whether anything can be done to stop the serious consequences of the disease, not only to live stock, but in some cases to human beings also?

Mr. H. GARDNER: The particulars with which I asked to be furnished regarding the measures adopted in certain foreign countries for preventing the spread of anthrax have been obtained, and are now under consideration. My present impression is that no advantage would be gained by the appointment of any Special Committee on the subject, but I should like to consider the matter further before giving a definite answer to the second part of the hon. Member's question.

ACCOMMODATION IN PARLIAMENT HOUSE.

Mr. A. C. MORTON (Peterborough): I beg to ask the First Commissioner of Works whether it is intended to proceed with the appointment of the Select Committee to consider the accommodation provided for the Members and officials of this House, and for the representatives of the Press; and, if so, why has the Notice been removed from the Notices of Motions?

Mr. H. GARDNER: Yes, Sir; it is intended to proceed in this matter; and the Notice of Motion will be put down for Thursday next.

FATAL ACCIDENT INQUIRY (SCOTLAND) BILL.

Mr. A. C. MORTON: I beg to ask the Secretary for Scotland whether the Government intend to take the Second Reading of the Fatal Accidents Inquiry (Scotland) Bill shortly, with a view to it being passed this Session?

Sir G. TREVELYAN: The Lord Advocate, who is in special charge of this Bill, has been watching an opportunity to get a Second Reading, but has been hitherto unable to succeed, in consequence of the objection taken to it by Members who are opposed to the Bill.

Mr. A. C. MORTON: Will the right hon. Gentleman give reasonable time for the Second Reading by bringing it on before 12 o'clock?

Sir G. TREVELYAN: At the present moment the Government is very short of time, and until the Budget Bill is passed will be very short of money.

BLACK NAVY HANDKERCHIEFS.

Mr. BROMLEY DAVENPORT (Cheshire, Macclesfield): I beg to ask the Secretary to the Admiralty why the order to Messrs. J. and T. Brocklehurst, of Macclesfield, for black Navy handkerchiefs has been reduced from 80,000 in 1893 to 16,000 in 1894; and whether an order has been given to any other firm in this country or abroad?

*__The SECRETARY to the ADMIRALTY__ (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): The number of these handkerchiefs required for the present year is 16,000. No order has been given to any other firm in this country or abroad.

Mr. BROMLEY DAVENPORT: About how many of these handkerchiefs are required in any one year?

Sir U. KAY-SHUTTLEWORTH: The number varies; it is only 16,000 this year.

Mr. BROMLEY DAVENPORT: And last year it was 80,000.

*__Sir U. KAY-SHUTTLEWORTH__: Yes, I suppose the stock in hand was larger this year.

THE EXILED SAMOANS.

Mr. HOGAN (Tipperary, Mid): I beg to ask the Under Secretary of State for Foreign Affairs whether his attention has been called to the allegations of Mr. Robert Louis Stevenson in Saturday's *Times* with respect to the harsh conditions under which the Samoan Chief, Mataafa, and his adherents have been exiled; that they are imprisoned on a coral atoll, where the water is brackish and the food distressing; that they are divorced from their families and dependent on the charity of pitying whites; that the Government has made no attempt to relieve their necessities; and that Mr. Stevenson himself was not allowed to send them a supply of food and tobacco; and whether Her Majesty's Government are in possession of any official information on this subject; if not, will the British Consul in Samoa be instructed to inquire, and, if he finds that Mr. Stevenson's allegations are well founded, to exert his influence in the direction of a more humane treatment of Mataafa and his exiled adherents?

Sir E. GREY: Mataafa and his principal adherents have been deported by agreement between the three Powers to the Marshal Islands, which are a German possession, and where, though their banishment may be disagreeable, they are, under the custody of the German Government, being treated with every regard to humanity. The question as to what extent they can be joined by their wives is under consideration, and special assurances have been given that, as they are Roman Catholics, the services of Roman Catholic priests settled in the Islands shall be available to them.

TRAINING SHIPS.

Captain DONELAN (Cork, E.): I beg to ask the Secretary to the Admiralty whether, having regard to the fact that an additional training ship is about to be commissioned, and in view of the promise recently given, the Admiralty will avail of this occasion to consider the claims of Queenstown as a station for a training ship?

Sir U. KAY-SHUTTLEWORTH: It is not intended that the *Northampton*, the ship about to be commissioned for the training of boys, should be stationary at any one port. She differs from the ordinary boys' training ships in that she takes boys of a greater age, and for six months' training only. She will visit various ports, including Queenstown.

CHITRAL.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Secretary of State for India whether the India Office have any information from Chitral additional to that which has been given by the newspapers on or since Saturday last?

Mr. H. H. FOWLER: No official information on the subject has been received, but inquiry has been made of the Government of India.

IRELAND AND THE AUTUMN NAVAL MANŒUVRES.

MR. ROSS (Londonderry): I beg to ask the Secretary to the Admiralty whether it would not be possible on the occasion of the visit of the Fleet to the North of Ireland to send one-half of the Squadron to Lough Foyle instead of sending the entire Fleet to Lough Swilly?

*SIR U. KAY-SHUTTLEWORTH: I stated yesterday the arrangements made for the cruise of the Channel Squadron. These arrangements cannot be varied in the way suggested by the hon. Member's question.

*MR. WEIR: Will the Channel Squadron find its way round to Invergordon?

*SIR U. KAY-SHUTTLEWORTH: I can only give my hon. Friend the same answer.

TRADE IMPOSITIONS AT KERMAN.

MR. SNAPE (Lancashire, S.E., Heywood): I beg to ask the Under Secretary of State for Foreign Affairs whether he has observed in the Consular Report just issued upon trade with Persia the complaints of British subjects trading at Kerman respecting the unjust imposts to which they are subjected, and the urgent requests they make for the appointment of a Consular officer; and whether, in view of the beneficial influence which such an appointment would have upon the imports into Persia, especially of Manchester cotton goods and calico prints, and also of the fact that it is recommended by Consul Preece, of Ispahan, the Foreign Office is prepared to act upon the recommendation?

SIR E. GREY: The question is under consideration, and I can make no further statement with regard to it at present.

HULME'S CHARITY.

MR. SNAPE: I beg to ask the Parliamentary Charity Commissioner why the Assistant Commissioner proposes to recommend a smaller grant from the Governors of Hulme's Charity for higher education in Bury than has been given to Oldham; and if the relative populations of the two boroughs has affected the amount of the proposed grant, why that consideration should now be introduced when it was not regarded as between Manchester and Oldham when the grants from the Hulme Trust were made to those two places?

THE PARLIAMENTARY CHARITY COMMISSIONER (Mr. F. S. STEVENSON, Suffolk, Eye): The Charity Commissioners have not yet received any Report from the Assistant Commissioner who has been visiting Bury. It is understood that no funds are as yet available from the Hulme Trust for Bury. When the time arrives, the Commissioners will take all the circumstances into consideration before publishing a Scheme.

THE TRIAL OF BULUWAYO TROOPERS.

MR. J. E. ELLIS: I beg to ask the Under Secretary of State for the Colonies whether he is now in a position to give the House particulars of the trial of the two troopers at Buluwayo, charged with stealing a present and intercepting a message from the late King Lobengula, and of its results?

MR. S. BUXTON: The two troopers in question were sentenced to 14 years' imprisonment, with hard labour. The particulars of the trial have appeared in the newspapers.

MR. J. E. ELLIS: Is the Colonial Office in possession of the official Report of the trial?

MR. S. BUXTON: We have received a Report by telegraph from the Acting Governor, General Cameron, in reference to the matter.

POLO IN PHŒNIX PARK.

MR. MAURICE HEALY (Cork): On behalf of the hon. Member for North Louth, I beg to ask the Secretary to the Treasury whether permission has now been given to the Polo Club, who have already railed in some acres of the Phœnix Park, to erect a stand house on the ground; whether his attention has been called to the successive stages by which permanent encroachments and erections have been made in the park; is he aware that when the Polo Club first got permission to use a special part of the park, the ground was marked out for them merely by a whitewash boundary; that after a time they were permitted to erect a wooden railing, on the plea that this was necessary for the protection of spectators; that subsequently a second railing was erected on the other side, and the entire ground thus enclosed except at the ends; that then a small wooden shed was constructed at the western extremity; that last winter this shed was transfered to a more commanding position, and enclosed by a strong iron railing; that seats were put on top of it to form a stand house, but that admission thereto is denied to any persons except members of the club and their friends; will the Government inquire whether on Saturday last a person practising the game rode outside and deliberately drove the ball into the midst of a group of ladies, and rode off without offering any apology; and will any steps be taken to secure the free and uninterrupted use of the park for ordinary citizens not requiring special privileges from the Crown towards their enjoyment?

*Sir J. T. HIBBERT: I am informed that the Polo Club has not been allowed to rail in the ground on which the game is played; but, for the protection of the public, barriers have been erected on two sides, the ends being perfectly open. The club has been allowed to re-erect the wooden pavilion for dressing rooms; the site has been changed in order to allow free passage for carriages and other traffic round the ground; the railing round the pavilion is the same as was round the old shed, but a little longer; the new feature is a platform accommodating about a dozen persons. With the exception of the demesnes attached to the official residences, which have never been opened to the public, and the ground occupied by certain public institutions, the Zoological Gardens, and the necessary lodges, nurseries, &c., for the service of the Park, there are no permanent enclosures in the Park. The cricket grounds which have been assigned with the consent of successive Governments to certain clubs are all held on licence, and cannot be described as permanent encroachments. Inquiry has been made, but no information is forthcoming about the incident alluded to in the fourth paragraph, nor has the Board of Works received any complaint. I appreciate the desire of my hon. Friend to secure the Park for the general use and enjoyment of the citizens, but I do not think that the existing privileges, which have been granted and confirmed by successive Governments for so many years, constitute any serious interference with such general use and enjoyment.

Mr. MACARTNEY: Is it not the case that the game of polo is enjoyed by a large number of citizens?

Sir J. T. HIBBERT: I believe it is very popular in Dublin.

Mr. SEXTON (Kerry, N.): Are the licences held from year to year, or only for a fixed term, or is the arrangement an indefinite one?

*Sir J. T. HIBBERT: The Board of Works can terminate the licence if they think fit.

Mr. A. C. MORTON: Is the privilege allowed to other Societies as well as the one named in the question?

*Sir J. T. HIBBERT: To four others. I stated so.

CRICKET IN PHŒNIX PARK.

Mr. MAURICE HEALY: On behalf of the hon. Member for North Louth, I beg to ask the Secretary to the Treasury if his attention has been called to the published letter of the Hon. Sec. of the Dublin Workmen's Cricket League as to the allegation that the Board of Works have prepared in the Phœnix Park a cricket ground for general use, on which at least four matches can be played, in which he asserts that its state is such that not even one match can be played on it; is it the case that cattle can graze over this ground, and that if a ball goes over into the railed-in ground of the Garrison Club it is a "trespass" to follow it; will the Government consider the advisability of requiring rich clubs like the Phœnix Club to rent ground for themselves and leaving the park to the clubs of the working classes who cannot afford to hire private grounds; whether the Phœnix Club are now prosecuting, with the assent and assistance of the Government, members of the Working Men's Club for playing on their crease in the park; are the Government determined to sustain this prosecution; and, if so, will the Board of Works provide adequate accommodation in the park for the general body of cricketers; is he aware that the Constabulary Club is now dead and their ground is in disuse and disrepair; and what use will be made of this plot?

Sir J. T. HIBBERT: I am informed, as regards the area of ground intended for the general use of persons not belonging to cricket clubs in the Phœnix Park, that nearly all the eastern portion can now be, and is frequently, used by six or more sets of players. Though unrolled, the ground is sufficiently level, and the sward good. The western portion having been cleared and levelled within the last six months, the sward has not got into a sufficiently good state, but as time goes on should be quite satisfactory. There will then be additional room for seven or eight more matches on this portion. Cattle can no doubt graze over this as on other unfenced portions of the park, but as the park is so extensive the inconvenience could scarcely be serious. There is no reason to think that any case of trespass would arise under the circumstances stated. The cricket clubs have spent a good deal of money in enclosing, levelling, and otherwise adapting the grounds for cricket, besides erecting pavilions for the members. To deprive them now of these grounds would, I think, in view of the vast extent of the park, require grave consideration. One of the clubs to which grounds were assigned was the Working Men's Club. The members of the Phœnix Cricket Club have not been prosecuting members of the Working Men's Club, but trespassers committing wilful mischief who, on being challenged by the police, all gave false names and addresses, as stated by the Magistrate at the trial. The Constabulary Cricket Ground has not been much used by that body, and the question of what should be done with it is now before the Board of Works.

ENUMERATORS OF IRISH AGRICULTURAL STATISTICS.

MR. M. HEALY: On behalf of the hon. Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he will consider the desirability of relieving the enumerators of agricultural statistics in the Royal Irish Constabulary, who often at this time of the year have to walk 15 or 20 miles daily, from house to house, of patrol or general duty during the days on which they are engaged in collecting statistical information?

MR. J. MORLEY: The Inspector General of Constabulary informs me that it is the practice to relieve the police from all their ordinary duties while actually employed on the outdoor duty necessary for the collection of the statistics referred to, and for which I understand they receive extra remuneration. It may, however, become necessary on occasions to employ individual members on other duties; but, as far as possible, they are relieved from their ordinary work when engaged on these statistics.

THE DEATH DUTIES.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Chancellor of the Exchequer whether he will inform the House what portion of the increased receipt of £3,500,000 or £4,000,000, which he estimates will be received annually from the Death Duties he has estimated would be derived from the increased receipts arising from Succession Duty being charged on the principal value of realty passing in fee simple instead of being charged on the value of an annuity; and whether he can state, either accurately or approximately, what proportion of the property whereon Death Duties were levied in 1891-2, amounting in all to £241,453,000, represented realty passing in fee simple, and what was the amount on which Succession Duty was levied in respect of such realty?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): It was impossible to get the figures in the short time which has elapsed since the question appeared on the Paper. Notice of it was only given yesterday.

INSOLVENT ESTATES AND THE FINANCE BILL.

MR. M. HEALY: I beg to ask the Chancellor of the Exchequer whether his attention has been called to the fact that Clause 13 of the Finance Bill as at present drawn extends to all insolvent estates, no matter what the gross value of the assets, and also to all estates, no matter of what amount, where, after deducting debts, the balance is under £1,000; whether it has been taken into consideration that professional assistance is most required in cases of the character referred to; and on what grounds in insolvent estates, where no Probate Duty is payable and the State gains nothing, State officials should undertake free of charge the duties of solicitors?

SIR W. HARCOURT: The effect of the Bill is as stated in the first paragraph. The fact that Inland Revenue officers are empowered to receive affidavits in such cases does not, of course, prevent the parties from employing professional advice, if they require it. The ground why this provision was adopted in the Bill was mainly public convenience.

Mr. M. HEALY: If that is so, will the right hon. Gentleman exclude from the scope of the provisions persons who have large properties and were insolvent?

Sir W. HARCOURT: I understand that the provision applies to people who have less than £1,000. People with larger fortunes than that will be able to indulge in professional advice.

Mr. M. HEALY: Is it not a fact that the provision as it stands will apply to an estate of £50,000 if the owner happens to owe £49,000?

Sir W. HARCOURT asked for notice of that question.

CESS AND STENT IN ROYAL BURGHS.

Mr. W. WHITELAW (Perth): I beg to ask the Chancellor of the Exchequer whether he has yet received the Report of the Inland Revenue Authorities upon the Memorial of the Convention of Royal Burghs with regard to cess and stent; if so, will he introduce a Bill to deal with the matter this Session?

Sir W. HARCOURT: The Report of the Inland Revenue Authorities is, generally, not unfavourable to the proposals of the Convention; but I am afraid I cannot undertake that the Government will introduce a Bill to deal with the matter this Session.

Mr. W. WHITELAW: In all probability the Bill will be absolutely unopposed, and could therefore be proceeded with after 12 o'clock. Will the right hon. Gentleman consider that?

Sir W. HARCOURT: If there be such a *lusus naturæ* as an unopposed Bill, I will consider what the hon. Gentleman has said.

WORKMEN'S TRAINS.

Mr. DODD (Essex, Maldon): I beg to ask the Secretary of State for the Home Department if he is aware that the Board of Trade have no information, and are unable or decline to procure any, with regard to the extent to which some English and Welsh Railway Companies, on their cheap tickets issued to workmen, impose upon them a condition relieving the carrying Company from all liability for the death or injury of the workmen, if caused upon the journey by the fault or negligence of the Company; whether the Home Office, or any other Government Department, has or will procure information as to what Companies issue such tickets, and to what extent, either in the form of the Return asked for or in some other form; and if he will consider the propriety of altering the law when opportunity arises, so as to make such conditions on passengers' tickets, whether cheap or ordinary fares are paid, invalid?

Mr. ASQUITH: The matter to which my hon. Friend's question refers concerns the Board of Trade, and has nothing to do with the Home Office or any other Government Department. From communications which I have had with my right hon. Friend the President of the Board of Trade, I know that the whole subject is at present engaging his attention.

THE JABEZ BALFOUR COMPANIES.

Sir E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Attorney General whether, in view of the fact that all the materials for a public prosecution with regard to the Jabez Balfour Companies were sent in to the Treasury by the Official Receiver more than six months ago, he will direct the Public Prosecutor to take immediate action in the matter?

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.): I answered a question substantially the same a few days ago, and I must adhere to that answer, which was, that it was not desirable in the public interest that any further statement should at present be made.

Sir E. ASHMEAD-BARTLETT: Are we to understand that there is no intention of proceeding against the other persons concerned in these frauds?

Mr. R. T. REID: No; the hon. Gentleman is to understand simply that it is not in the public interest that any further statement should now be made.

HIGH COURT JUDGES AND DERBY DAY.

Mr. HANBURY (Preston): I beg to ask the Attorney General if he will grant a Return showing, for the last five years, which, if any, of the Courts of the Judges of the High Court of Justice have either not sat or have risen before the usual hour on the Derby Day, with the reason for such omission to sit or early adjournment?

Mr. R. T. REID: My attention has only just been called to this question, and I will ask the hon. Member to postpone it for a day or two.

Mr. HANBURY: I will repeat it on Friday.

PLEURO-PNEUMONIA IN KENT.

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): Can the President of the Board of Agriculture say if there is any truth in the report of a fresh outbreak of pleuro-pneumonia at Sevington, near Ashford, Kent?

Mr. H. GARDNER: I have no information of a further outbreak of pleuro-pneumonia at Sevington. I fancy that the report has been circulated in consequence of the slaughter there of some animals that had been in contact with those in which the disease was discovered some time ago.

SITTING OF THE HOUSE (DERBY DAY).

RESOLUTION.

Mr. MACLURE (Lancashire, S.E., Stretford) said, that in rising to propose the Resolution which stood in his name for the adjournment of the House over Derby Day he did so with the natural modesty which had always distinguished him in that House. He very greatly regretted that the Chancellor of the Exchequer was on the previous night unable to assent to this proposal, not only in the interests of the Members but also of the officials of the House. The longer Parliamentary experience of the right hon. Gentleman might, no doubt, have enabled him to discover a sufficient reason for the refusal, but from the point of view of hon. Members, some of whom had not always voted against the Government, and for the sake of the officials, he might reasonably have consented to give them one day's holiday, particularly when they wanted to do honour to the Prime Minister, for whom they all had such regard as a great supporter of their national sports. He quite admitted that the right hon. Gentleman the Chancellor of the Exchequer and himself were not so young as on an occasion some years since when they came careering to the House to support such a Motion as this. To him it was a matter of perfect indifference whether the House adjourned or not; to the Derby he would go. He had not missed that event for 30 years, and he was not going to miss it at his present advanced period of life. He looked upon the Derby as an exact specimen of all the national sports. He never had a bet on a race in his life; and as a Churchwarden, and a member of the House of Laymen of the Province of York, he saw no harm in his witnessing a national sport conducted on highly moral principles. He sincerely wished that the Chancellor of the Exchequer had consented to go down in the special train to-morrow. He would have been an adornment to that train, and he would have enjoyed a well-deserved holiday. He appealed to the Government to show that they were for once liberal and generous, to give them a day's holiday, which they, and especially the officials, so much needed. He admitted that practices of a most objectionable character had been introduced into the national sports. There might be a certain amount of betting. He reprobated that very strongly, but were they to give up cricket because there was betting at cricket matches? He ventured to assert that if they did not uphold their national sports England would not maintain her present position. He knew that a number of Irish Members would not vote against this Motion. He relied on the promises which had been made to him; he did not believe that they would be broken, and he would therefore move the adjournment of the House over Derby Day.

Mr. CHAPLIN (Lincolnshire, Sleaford): I rise to second the Motion of my hon. Friend. I am delighted to hear that my hon. Friend is going to the Derby, but let me give him one word of warning, and that is to take the precaution of pairing if he does not succeed in carrying his Motion. There are special reasons why the House should look with favour on this proposal. No Parliament, certainly in my time, has ever had to bear such a strain and such a tax as the present Parliament. We sat for 11 months out of the 12 last year, and if any serious attempt is to be made on the part of the Government to carry even the most pressing of their measures the House will have to sit for something like 11 months during the present year. I submit, in these circumstances, that the loss of a Wednesday Sitting could not make a very material difference to the progress of Government business, while it would make a great difference to the over-worked Members of the House, and to the wearied officials, to whom my hon. Friend has referred in such feeling terms. We should all benefit both in health and temper by a holiday.

Sir W. HARCOURT: That depends upon whether you win or lose.

Mr. CHAPLIN: I can picture to myself the scene and the ovation that will follow the hoisting of the number of the horse of the Prime Minister. Just consider what it will be! I can see the winner led back to the scales, with the Prime Minister on the one side, and the stalwart form of the right hon. Gentleman opposite on the other, with head erect, and proud, defiant eye, flashing a warning all around—the sort of thing we often see when he rises to address us on favourable occasions—and there would be something very much worse and more serious than graduated Death Duties if anyone should venture to lift even a finger against the favourite until the welcome words "All right!" have been given. I think that the right hon. Gentleman might consider on this occasion the appeal we desire to make to him. Of course, there are different ways of doing it. You must take a Division. That I grant you. There is the Nonconformist conscience to consider. I have observed that the Nonconformist conscience is pretty tough when any political advantage is to be gained, and there can be no doubt as to the political advantage that would result from Ladas winning the Derby. I think it would only be necessary to give a wink to the Whips. The Government, as has happened before, would be defeated, and we might all go to the Derby in peace and comfort. Just one word in reply to an objection that has often been urged in the House, and, no doubt, will be urged again, for I see the warning face of the hon. Baronet (Sir W. Lawson) opposite. "Why," it is asked, "should the House of Commons be called upon to adjourn merely for a horse race?" There is a good and serious reply to be made to that. Everybody will admit that it is a matter of first-rate importance to a country like this that we should preserve a first-rate breed of horses. Up to this time this has always been done by private enterprise in this country. In recent years foreign countries have become quite alive to the advantage of maintaining such a breed of horses; and enormous efforts have been made by these foreign Governments with all the advantage of unlimited purses to enable them to accomplish that very desirable purpose. I am not going to conceal from the House of Commons that, in my humble opinion, a great deal of injury has been done during the past 30 years in this country by our not endeavouring more to maintain the excellence of our breed of horses. Good horses of all kinds—especially horses that would be fitted to carry the Chancellor of the Exchequer and myself—are much more difficult to procure now than they were formerly; but as long as racing is maintained, the fountain of excellence will always remain with us. And why? Because the ambitions of the Turf, and the great prizes that are to be won at it, are sufficient to induce private individuals like Lord Rosebery, and a great many others to retain in possession of this country the Hermits—the House will forgive me for putting Hermit first—the Stockwells, the Newminsters, the Galopins, the St. Simons, and the Ladases.

Mr. BUCHANAN (Aberdeenshire, E.): And the Ormondes.

Mr. CHAPLIN: Yes; but Ormonde was not quite sound. I was delighted to see Ormonde in consequence removed from this country—I say that without the slightest want of patriotism. But, as I was saying, the encouragements given by the Turf are sufficient to induce private enterprise to maintain in the possession of this country, in spite of all the foreign purses in the world put together, horses of that class. So long as we continue to retain them in England, you can command your breed of horses. Abolish, or discourage, racing and undoubtedly they will go. That is one serious reason, and I will not give another, why I do desire to induce the House of Commons on this occasion to mark their recognition of what was called, and justly called, by my hon. Friend, a great national institution.

I trust the Chancellor of the Exchequer will be induced to look favourably on this proposal. Viewing the fact that the present Prime Minister is at this moment owner of the Derby favourite—a horse which, so far as I can see, presents to all outside appearance the greatest certainty in the world of winning—I am entitled to say to Members of the House of Commons, and especially to hon. Gentlemen opposite, what a noble Lord said to me on a former occasion, "England expects the Liberal Party to go down to Epsom to-morrow." I hope they will do so. I hope the Chancellor of the Exchequer will look favourably on this Motion—there is no reason for making this Adjournment a question of confidence in Her Majesty's Government. Political opponent though I am, I hope the Liberal Party will return from Epsom to-morrow conscious of the enormous advantage they have gained because Lord Rosebery has won the Blue Ribbon of the Turf; conscious also of something else on which I am not quite so sure I could heartily congratulate them—that the victory of Ladas has done a real good and very possibly most timely turn to the fortunes of the Party to which they belong.

Motion made, and Question proposed,

"That this House, at its rising, do adjourn till Thursday.—(*Mr. Maclure.*)

SIR W. HARCOURT: I do not know whether gentlemen who have had to fulfil the arduous and difficult duties which belong to a trustee have ever been solicited by the persons who are the subject of the trust to violate their trust for the advantage of the beneficiaries. It is the duty, and very often the painful duty, of the trustee to say, "Well, gentlemen and ladies, I should be extremely happy to oblige you, but really the fact is that the terms of the trust do not allow me to do so." The Government to-day are in the situation of trustees of the whole time of the House which was granted to them on Thursday last, and the question we have to consider is whether giving up one of these days to attendance at the Derby is strictly in conformity with the terms of that trust. I am sorry to say that we have come to the conclusion that it is not so—that it was not for this purpose that we were entrusted with the whole time of the House; that the House of Commons has other objects to which its time and attention ought to be devoted; and that those who have the disposal of the time of the House have no right to appropriate it to any other purpose than that for which it was given. My right hon. Friend says it is very necessary that the House of Commons should go to the Derby to-morrow in order to keep up the breed of horses in this country. I am quite sure that so long as there are persons like himself, it will not need that special encouragement to maintain in this country a breed of horses of the best description. I can offer him some consolation in that respect. If what he wants is encouragement from the august body of the State, I would remind him that there are three estates of the Realm—the Lords Spiritual, the Lords Temporal, and the Commons of England. He has the undivided encouragement of the two first. They are at his disposal. Enjoying their *otium cum dignitate*, they can give the countenance of their lawn sleeves to my right hon. Friend on that occasion. I cannot, therefore, think that his argument that horse-breeding will die out in this country in consequence of our attending to public business to-morrow, or that it will seriously injure horse-racing, is well founded. I think that if we were to consent to this Motion we should not be doing that which we are bound to do in reference to the time at our disposal, and therefore I am sorry to say that I cannot accept the proposal.

Question put.

The House divided:—Ayes 160; Noes 246.—(Division List, No. 74.)

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 4th June.*]

[SIXTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 2.

*MR. BYRNE (Essex, Walthamstow) said, he had the following Amendment on the Paper:—Clause 2, page 2, line 5, after "following," to insert "when situate within the United Kingdom." He had intended this as a drafting Amendment. The effect of it, with another Amendment to be moved subsequently, would be to make it clear that the property out of the country to be charged with Estate Duty was property liable to Legacy or Succession Duty. He did not desire to press the Amendment—in fact, he would not move it, because there were similar Amendments on the Paper in the names of other Members, and it was possible that those hon. Gentlemen attached different meanings to their proposals.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): If the hon. Member moves his Amendment, shall I be in Order in moving the same Amendment afterwards for a totally different reason?

THE CHAIRMAN: No.

MR. BARTLEY (Islington, N.) said, he had an Amendment on the Paper to the same effect as that of the hon. Member for Walthamstow. It seemed to him that the clause was not sufficiently clear to show the difference between property situated within the United Kingdom and property situated outside it.

MR. A. J. BALFOUR (Manchester, E.) said, the Amendment of the hon. Member for Walthamstow was a drafting Amendment. Would the fact of its not being moved preclude another Member from moving it as a substantial Amendment?

*THE CHAIRMAN: The Amendment can only be put from the Chair, and either accepted or rejected once, but hon. Members can support it for any reason they like when put.

SIR R. WEBSTER (Isle of Wight) said, it would be an improvement if the first four sub-sections of the clause were prefaced by the words "As to the property in the United Kingdom." The advantage of that would be felt when they came to deal with Sub-section 5, which related to property outside the United Kingdom.

SIR W. HARCOURT said, the Government themselves proposed to move an Amendment to prevent ambiguity. After the first four sub-sections they proposed to leave out the word "such," before "property," so that it might not be supposed that in the subsequent sub-section the same class of property was dealt with as that referred to in the first four sub-sections.

Mr. Byrne

SIR G. BADEN-POWELL rose to move, in page 2, line 5, after "following," to insert "situate in the United Kingdom." He said that there were very grave interests involved in this country and in other parts of the world which naturally reacted on one another, and unless they could at the very beginning insert in this Finance Bill some terms to confine their action to property situated within the United Kingdom very grave evils would follow, and among the gravest would be this: that the Chancellor of the Exchequer and the Revenue of this country would not benefit in anything like the degree—if it benefited at all—which was estimated by the Chancellor of the Exchequer. He should place before the Committee one or two considerations which he thought the Chancellor of the Exchequer would admit were deserving of the greatest respect and attention.

Amendment proposed, in page 2, line 5, after the word "following," to insert the words "situate in the United Kingdom."—(*Sir G. Baden-Powell.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT (interposing) said, they had had the question discussed and decided upon, as to whether the Estate Duty should or should not be applied in regard to property out of the United Kingdom; and it could not be again raised upon this Amendment, which was a drafting Amendment to clear up the clause. A decision had been taken on the question whether the Estate Duties should or should not apply to property outside the United Kingdom, and he ventured to say that no Amendment could now be moved which had the object of declaring that property should be excluded from the operations of the Bill that was outside the United Kingdom. He pointed out at the time this question was raised that it could be more properly raised on Clause 2, but hon. Gentlemen opposite discussed it on Clause 1, and made this proposal upon it, which was negatived without a Division. He was sorry the hon. Member was not able to be present, but they argued it for several hours in this House; it was the last Amendment put from the Chair on Thursday night, and it was negatived without a Division. Such being the facts of the case, and after that decision of the House, he ventured to say that the question could not now be raised in any Amendment as to whether property out of the United Kingdom should or should not be liable to pay these duties.

MR. GOSCHEN (St. George's, Hanover Square) said, his recollection was not that this matter of the duty, as it related to property out of the United Kingdom, had been negatived.

THE CHAIRMAN: Yes, it has. The Amendment was after the word "property" to insert "capable of being dealt with in the United Kingdom," so as to restrict it to the United Kingdom. If that is so, and I think it is so, then I think this Amendment, if it had been merely a drafting Amendment followed by others, would have been in Order, but, as it is, I think it is out of Order.

MR. GIBSON BOWLES, on the point of Order, submitted that the words "capable of being dealt with in the United Kingdom" were entirely different to the words "situate in the United Kingdom," and covered other property. He would further point out that if it were out of Order to propose the words "situate in the United Kingdom," then this whole clause was out of Order, because if the clause had any import at all, it was a restrictive clause. If it was not restrictive it had no meaning whatever. Clause 1 imposed the duty upon all property whatsoever and wheresoever. Clause 2, again, if it had any meaning at all, had the meaning that it further defined the property in question, and if it defined it further, it must restrict it further. The language of the clause ran "it is to be deemed to include." The question they had to settle under the clause was what was to be included in the property that passed; that was to say, how far the restriction could be extended. The Chancellor of the Exchequer had said that at the very end of the clause the question should be raised as to whether property in the United Kingdom was to be included or not, and the right hon. Gentleman had already told them that he proposed to vary the form in which it had been included in the clause as drafted. He submitted, therefore, on the ground that "property capable of being dealt with" was not the same as property "situate in the United Kingdom"; on the ground that this clause was entirely itself out of Order unless the Amendment now moved were in Order, and on the ground that the framers of this Bill themselves had included the question of the inclusion of property in the United Kingdom in the last part of the clause, that the Amendment now proposed was entirely in Order.

SIR W. HARCOURT said, it was perfectly true that this clause did define certain properties included in Clause 1. It said that property passing on the death of a deceased (which was defined in Clause 1) should be deemed to include the properties following. The properties following were (a), (b), (c), and (d) subsections. These, no doubt, applied to properties in the United Kingdom. But it also stated that all property out of the United Kingdom should be included, subject to limitations and definitions. That was merely a restriction on the property which had been described under Clause 1. But the question was raised upon Clause 1, and decided by this House. [MR. GIBSON BOWLES: Not decided.] That question was raised and decided. He warned hon. Gentlemen at the time that if they raised it and decided it then they could not raise it again. It was discussed for a couple of hours, and then it was decided by the House without any Division, for the Amendment was negatived, which would have had the effect, had it been carried, of excluding property out of the United Kingdom. That was the situation. This clause was clearly not out of Order; it was a Definition Clause.

MR. GIBSON BOWLES: I said if this Amendment was out of Order, then the clause was out of Order.

SIR W. HARCOURT said, it was a Definition Clause, and having decided in the first clause that the word "property" was to cover property outside the United Kingdom as well as inside, they were here defining and limiting property outside the United Kingdom in the manner described at page 24. That was to say they had already determined that the general word "property" did cover property outside the United Kingdom, and now at the end of the clause they were describing and defining that limit on that property in the manner so described.

SIR R. WEBSTER (Isle of Wight) entirely agreed that they considered the general question of whether or not property outside the United Kingdom should come within the Estate Duty, but that did not quite touch the merits of the point of Order. This sub-section was proposing to define property in these words—

> "Property of which the deceased at the time of his death was competent to dispose."

Take the case of personal property or real property; it obviously came within these words. The right hon. Gentleman told them that he did not propose that the earlier sub-sections should deal with property outside the United Kingdom, therefore, he submitted it was obvious, on the right hon. Gentleman's own principle, that they must be allowed to discuss under these four sub-sections whether the words were so worded as to be wide enough to include property out of the United Kingdom.

SIR W. HARCOURT remarked that if this was a drafting Amendment he should not have a word to say against it. It was only because the hon. Member was proceeding to discuss a question which had already been decided that he had interposed. He understood the object of the hon. and learned Member (Sir R. Webster) was very different. He did not at all dispute that it would be better drafting to put in words to make it clear that Sub-sections (a), (b), (c), and (d), were not intended to apply to property out of the United Kingdom. Upon that they did not differ. The Government preferred their own words, and they thought the alterations they proposed to make in line 24, would make it perfectly clear that it could not apply to property outside the United Kingdom, because that would be sufficiently defined and made clear, so that the ambiguity which the hon. and learned Member properly referred to would be removed. The real ambiguity arose from the word "such," and "such" here referred to (a), (b), and (c). They struck out the word "such," and the Solicitor General would move an Amendment which would make it perfectly clear that the only part of this clause which referred to foreign property at all, was the part of the clause which began at line 24. That really was the point, and there was no difference in substance.

MR. GOSCHEN said, before the Chairman decided the point of Order he should like to ask a further question. At the end of the clause were these words:—

> "All such property, when situated out of the United Kingdom, shall be included if it is liable to Legacy or Succession Duty or would be so liable."

That was a restriction on the general proposition which the Chancellor of the Exchequer considered had been accepted by the House. He would ask if it was in Order, if this was not in conflict with the general proposition, would any further restriction that might be placed upon the taxation of foreign property be out of Order, whilst this was in Order, as an exception to the general rule which the right hon. Gentleman laid down? It appeared to him that at the end of Section 1 there were words which showed that, notwithstanding the vote which the House had given, all property was not included, but only property liable to Legacy or Succession Duty. Therefore, he would submit that if it was not in Order in this particular place it would be in Order hereafter to impose any such limitations as the Committee might think right on the imposition of property situate in the Colonies. When the question arose the previous night with regard to Clause 1 whether they should vote against the clause particularly in reference to what was proposed by the Member for the University of London, the Chancellor of the Exchequer did not himself suggest that it was on Clause 1 but upon Clause 2 that the objects aimed at by his right hon. Friend could be dealt with, and when they refused to divide against the clause, they were under the impression that it was a matter that might be raised upon Clause 2.

SIR W. HARCOURT said, there was clearly no difference between the two sides of the House. His point was that it was not open now to say that no property abroad should be subject to this duty, but it was open to add further limitations. The limitation which the Government had proposed was that only such property should be included as was liable to Succession and Legacy Duty. If hon. Members thought further restrictions should be imposed they could discuss them. That was the position of the matter. He did not dispute that at the end of the clause they might impose further limitations.

*THE CHAIRMAN said, that the general question having been settled it could not be again raised. But, at the same time, in answer to the question put to him by the right hon. Member for St. St. George's, he thought the right hon. Gentleman was right in suggesting—and he understood the Chancellor of the Exchequer to agree with him in the suggestion—that it was quite possible to modify the propositions upon the latter end of the clause; but the general proposition which had already been decided was no longer open.

SIR R. WEBSTER: Does the right hon. Gentleman propose at this or a later stage to put words at the commencement of the clause which will show that the first four sub-sections are intended to apply to the United Kingdom?

SIR W. HARCOURT: We really mean that if you will leave it in our hands.

Amendment, by leave, withdrawn.

*MR. BYRNE rose to move, in page 2, line 6, to leave out the words "of which the deceased was at the time of his death competent to dispose," and insert the words—

"to which the deceased was at the time of his death absolutely entitled, whether in possession or not, or which he had a general power to appoint by will or (being money) to charge, whether by deed or will, or any property provided, and, so far as such powers shall have been respectively exercised but not otherwise, or to which, being real estate, he was at the time of his death entitled for an estate tail in possession, or for a base fee continuing after his death."

He said, he thought that the Amendment was considerably clearer than the words appearing in Clause 2 of the Bill, as drawn. The first kind of property which was to be included under the term of property passing on the death of a deceased, was property of which the deceased at the time of his death was competent to dispose. Suppose these words stood alone without explanation on the face of the Bill, anybody would admit they were far too wide. There were many kinds of property a man could dispose of in which he had really himself no property. He knew the difficulty the drafters of a Bill of this kind would have when they tried to define property that passed on the death of a deceased. The first item was the property of which the deceased was at the time of his death competent to dispose. They had to look somewhere else to see what was meant by that, and he found that the Interpretation Clause made things more confounded than ever. Having regard to the Interpretation Clause, and to the words in this clause, it was clear that a good many items of property were included which it could not possibly be intended to include. In the first place, it would include all property in which the deceased had no property himself, but had only the right of disposition, as, for instance, a purely fiduciary power, or *quasi*-fiduciary power. Suppose he was tenant for life under the Settled Land Act, there was power to dispose of the property, but it was not, of course, intended to include such cases. Suppose he was trustee with power of sale—fiduciary power—that would be included in these words. Suppose he was a mortgagee with power of sale. Upon his death this would be considered property of which he was capable of disposing, and, therefore, property passing at his death and upon which duty was payable. He could suggest other instances to show that the words of the clause were far too wide. Generally, property over which a deceased person had had a power of sale, but in which he had no financial interest whatever, would be included. He had done his best to frame a clause which would include every item of property which could be reasonably considered property of which the deceased was competent to dispose, which passed at his death, and which might fairly be included for the purposes of duty. He begged to move the Amendment.

Amendment proposed, in page 2, line 6, to leave out the words "of which the deceased was at the time of his death competent to dispose," and insert the words—

"to which the deceased was at the time of his death absolutely entitled, whether in possession or not, or which he had a general power to appoint by will or (being money) to charge, whether by deed or will, on any property provided, and, so far as such powers shall have been respectively exercised but not otherwise, or to which, being real estate, he was at the time of his death entitled for an estate tail in possession, or for a base fee continuing after his death."

Question proposed, "That the words proposed to be left out stand part of the Clause."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, that the Amendment would introduce into the clause esoteric mysteries of real estate. The substance of the proposal of the Bill itself was that property passing on death should include all properties of which the deceased was competent to dispose at his death, such as, for instance, money at his bankers. Another form of property consisted of a power to appoint property to oneself. For example, where a man had £1,000 at the bank which was not his own money, but which he might be in a position to appropriate to himself at any moment. What the Government said was that if a man at the time of death had power by a stroke of the pen to transfer to his own credit this £1,000, it must be treated as property passing at the man's death, although he had not in fact exercised the power of transferring the money to his credit. If such property were excluded from the operation of the clause the effect would be to facilitate greatly the plans of persons who might wish to evade the payment of Estate Duty. Coming to the Amendment the hon. and learned Gentleman opposite, unwilling to leave the responsibility of drafting the clauses with the Government, and more ambitious than they, sought to enumerate every possible case in which a man might be deemed competent to dispose of property. They had been reminded that there were a number of professional gentlemen who saw a prospect of evasion of duty under this Bill. If they endeavoured to give this comprehensive and specific enumeration of every case it was very possible that after all something would be omitted, and that under these circumstances persons might be assisted in the evasion of payment of duty. Of course, if the hon. and learned Gentleman would guarantee to enumerate every case he should be much obliged to him for doing so, but to enumerate them partially would do no good whatever. The hon. and learned Gentleman's Amendment contained a limitation under which he said property was not to be taxed over which a person had a general power of supervision unless he in fact exercised that power. The result of that would be that if a man wanted to give another a life interest in £10,000 which upon his death should pass to his son, the father, although he might have a general power of control, and his son be completely at his mercy, might not exercise his power, and so the tax which would otherwise fall in at his death would be lost. In any case, whether his argument was right or wrong, he would ask the hon. and learned Member to reconsider the matter, and make any suggestion which he might think fit as to the limitation of the power of disposal when Clause 18 was reached. They would also find opportunity on Clause 18 to discuss the whole question of tenants in tail, in possession, or in remainder. There appeared, he thought, to be some good ground for the proposal in the Amendment with regard to base fees, and to that proposal he undertook to give further consideration. He hoped the Amendment might not be pressed further now, and that the Committee would consent to deal with these matters in due order.

SIR R. WEBSTER (Isle of Wight) said, it was essential that the Committee should know to what they were coming. He must make a protest on behalf of his hon. and learned Friend that this was an Amendment inspired by some Committee.

MR. R. T. REID said, he did not mean to convey that. All that he wanted to say was that the Government by their clause had done the best they could to avoid evasion of the Act.

SIR R. WEBSTER said, he knew of no committee in this matter or of any persons' intention to endeavour to avoid responsibility under the measure. This Amendment had been placed upon the Paper in order to make the thing more clear. The Government, although they had access to the most competent advice, were not able at present to say that they would accept it; and he wanted to know what, by the action of the Government, they were storing up for themselves in view of the fact that when any question of importance arose they were invariably asked to postpone it until some subsequent clause was being deal with? It was absolutely essential that they should know what meaning was to be given to the words—

"property of which the deceased was competent to dispose."

If that could not be settled now the whole matter would have to be re-discussed upon Clause 18. But he would not put it as a matter of mere convenience. These definitions must inevitably be dealt with, and he thought the Government ought to deal with them at once. This Amendment had been upon the Paper for some days. If the hon. and learned Solicitor General did not think the words were quite suitable he could amend them just as easily now as when they came to Clause 18. There was no reason for the suggestion of the hon. and learned Solicitor General that his hon. and learned Friend who had introduced this Amendment was bringing the House to the consideration of esoteric subjects. He submitted that the real matter that they had to consider was what was the degree of competency to dispose which a person should have in order to bring the property within this aggregation or pool contemplated by the clause? It was not right to put in general words like "competent to dispose" without knowing exactly what it was the Government meant. Such words would include the case of any man who had the power of exercising appointment—the case, for instance, of a man who had these carrying powers, and who by virtue of them was brought in as a mortgagee with power to sell, and who would be taxed up to a far larger sum than would be justifiable. He really could not understand why the Government should have put in these words. The words being there, and the Amendment being moved, he submitted that it was essential that the matter should be discussed now. They might have some days, or weeks, or months hence, a discussion as to the meaning of Clause 18, but between this and then he thought they were entitled to information from the Government which would show precisely what were the kinds of property which would fall into the aggregation.

MR. GIBSON BOWLES said, the Solicitor General had put to the Committee the case of a man who, without having any interest in a property himself, might have a power of appointment which he might hold *in terrorem* over his son, and he suggested that, although there was no exercise of power, yet upon the death of the father the property would pass. Now, this was a question that was by no means new. It had been argued before with every advantage that legal acumen could give.

MR. R. T. REID, interrupting, said, that if a man had a power of appointment, and did not exercise it in life, the question did not arise.

MR. GIBSON BOWLES, continuing, said, that he was remarking that this question as to property which did or did not pass under certain circumstances was not a new one. The Solicitor General had told them that the sub-section had been devised for the purpose of preventing evasion. If that was the case, he did not think it was required. But it was one of the inconveniences of this Bill that when one was endeavouring to get at the meaning of a particular clause, he had to refer to other clauses, and to other Acts of Parliament. If the Solicitor General had the Act of 1881 as amended by the Act of 1889 before him, he would see that there were ample provisions against the evasion of duty. By their proposals the Government were endeavouring to bring in considerations which did not really exist. It was pretty much like saying that a man who had a general invitation to dinner, and never accepted it, had never dined. He did not think that the course which was being taken by the Government was likely to advance the Bill. When everybody had forgotten about that, and not till then, the Government were to bring in their definition of it. That was not fair to the taxpayer, who was entitled to know at once under what heading he was to be taxed. As the Bill stood, the unfortunate taxpayer had to run all over it from clause to clause to see what it was intended that he should bear in the way of fresh burdens of taxation. He was disposed to move an Amendment himself, in order to remedy this inconvenience, and should do so except that he was anxious to save the time of the Committee. As to this particular point of limitation, he entirely agreed with the hon. and learned Member who moved the Amendment that the passing of properties referred to ought to be limited to the case of a man who was absolutely entitled thereto, or who had the power to appoint to the property, and had exercised that power. What passed in the case put by the Solicitor General was not property at all, but merely the potentiality of property. It was no answer to say that if the clause was wrong in itself it was wrong advisedly in order to prevent evasion, because, as he had pointed out, the danger of evasion was already amply provided for. He thought that this was an Amendment which the Committee might very fairly and properly adopt.

Mr. HALDANE (Haddington) said, he had listened to the discussion with the view of ascertaining as far as possible what were the points of substance and what the points of drafting, because he was sure that on points of drafting the Chancellor of the Exchequer would endeavour to please Members opposite. Three points had been raised on the Amendment, but he thought that the first two of these—namely, that relating to the base fee and that relating to fiduciary powers—ought to be dealt with in later clauses of the Bill. There was, therefore, only the one point to be disposed of in this clause—whether there should be included in the property passing for the purpose of duty property which at the time of a man's death he was competent to dispose of. Supposing the Government agreed to exclude property over which there was a general power of disposition if that power had not been actively exercised, the door would then be opened not to evasions but to a state of things which was certainly not desirable. Nothing would be simpler than for a man to buy property in the name of his son or in somebody else's name, reserving to himself a bare power of appointment. He felt that if systems of this kind were brought into operation it would be a very great evil. The Committee had therefore to consider whether any advantage was to be gained by adopting the Amendment. Anybody who was in the happy position of having property which he could but did not turn to account was not entitled to very much pity if he did not make use of his opportunities; particularly as under this Bill his property would be subject to an onerous duty if he did not exercise his powers. It seemed to him that the one broad principle involved in the Amendment ought to be disposed of, and there was a clear balance of advantage in disposing of it in the way proposed by the Bill.

Mr. GRAHAM MURRAY (Buteshire) was of opinion that the matter ought to be discussed now. It seemed to him that it would be perfectly impossible to discuss the very important question of aggregation without knowing first of all what it was that was to be aggregated. There was another objection to postponing the discussion. Although the Solicitor General had assured the Committee that the matter could be dealt with in the 17th or 18th clause, the Chancellor of the Exchequer would have returned to the House before the last-named clauses were dealt with, and he would contend on a point of Order that the subject had been already settled by the Committee. It seemed to him (Mr. Graham Murray) that the hon. and learned Gentleman opposite (Mr. Haldane) had really not met in any way the point which had been raised with regard to the fiduciary position. Surely it was not worth while to introduce words which had not at present found a single sponsor, and which would undoubtedly apply to all sorts of people which had powers at their disposal, and yet were not meant to be touched by the Bill.

Mr. R. T. REID, interposing, said, that the power of appointment by a trustee in favour of other persons was not a power of appointment of a general character, and it was only general powers of appointment that the sub-section dealt with.

Mr. GRAHAM MURRAY said, he was speaking not of powers of appointment, but of powers of disposal. Any trustee who had got a title to property made out was competent to dispose of that property, but he supposed it was not intended to impose a Death Duty upon the trustee in respect of such property. The Solicitor General said, that what the Government wished to get at was not only the amount a man had in the bank at his death, but the money he was able by a stroke of the pen to put into the bank. Why should not the Inland Revenue Authorities, however, wait until the man had exercised that stroke of the pen? If he did exercise it, the money would become part of his assets, and he (Mr. Graham Murray) did not think there was very much danger that, as a rule people would refrain from appointing to themselves all that they could appoint. The Solicitor General appeared to forget that the Probate Duty was only paid in the case of powers of appointment being exercised. He should have thought it a very simple proposition that a man should not pay as for his own property upon that which he had never had for himself. The question was not altogether whether the words which were suggested by the Mover of the Amendment were the right ones, but rather whether the words—

"property of which the deceased was at the time of his death competent to dispose"

were the right words. It had been pointed out that those words obviously carried too much, and it was really too much to ask the Committee to insert them now in order that they might have the opportunity of amending them upon some subsequent clause.

MR. MOULTON (Hackney, S.) said, he did not believe there was the faintest danger of any judicial tribunal failing to perceive that the words "competent to dispose" were not used in the sense of "competent to realise or change the form of." A trustee was not capable of disposing of the trust estate. If a trustee sold the trust estate he was bound to hold the money in trust, and had no power of disposing of it. No one who considered for a moment what the object of this Bill was could doubt that the phrase—

"property of which the deceased was at the time of his death competent to dispose"

meant property of which the deceased was competent to transfer the beneficial interest to some other person. The next question was as to the power of appointment, and the substantial point was whether a person with a general power of appointment should or should not be taken to have the property, whether he had exercised the power of appointment or not. If a man was competent to dispose of property, it did not seem to him to make the slightest difference whether the disposition was made by appointment or by deed. It had been suggested that it made all the difference if the effect of the non-exercise of the power of appointment was that the property went in a particular way. If, however, a man did not exercise his power of appointment to his own property by will, it went in a particular way under the Intestacy Laws. It really made no difference whether the property went under the Intestacy Laws or whether it went under some particular deed. Under these circumstances, he thought that in substance the words of the Bill described that which was the essence of the matter. If a man was competent to dispose of property that was all he was competent to do with regard to any property, and the matter ought to be looked at as if he had disposed of it.

*MR. BUTCHER (York) said, the hon. and learned Gentleman opposite saw the necessity of some limitation in the clause, and declared what he would do if he were a judge trying a case. But he (Mr. Butcher) did not think that the imposition of a duty of this kind should depend on the particular view a particular Judge might take of the word "dispose." The object of the Amendment was to make the meaning clear to ordinary minds. If by "dispose" was meant "transfer the beneficial interest," his hon. Friend would probably accept an Amendment in that sense. He (Mr. Butcher) urged upon the Government to act upon the colonial analogies. But the Government were not asked to act upon analogies alone. What was required was to impose a tax on property which, in the ordinary, popular, and intelligent sense of the word, was the property of the deceased. If the deceased could, by doing something or other, have made property his own which was not his own, the hon. and learned Member contended that he ought to pay duty on that property. He (Mr. Butcher) said that unless and until the deceased had gone through that process he ought not to pay duty on the property. The hon. Member for King's Lynn gave an illustration. He (Mr. Butcher) would give another. Supposing he was offered a gift of £1,000, and he refused it for reasons not necessary to inquire into, would the hon. and learned Gentleman say that the £1,000 should be deemed part of his property, he having been competent to dispose of it, and that his successor should be charged for it. Of course, if he accepted the £1,000 it would be his own, and his successors would be properly chargeable. But until property really belonged to a man, and was in his possession, it was unreasonable to charge his successors duty in respect of it.

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said, it was difficult to discover whether they were discussing a drafting Amendment or one of substance. There was a difference of opinion as to the part of the Bill in which the Interpretation Clause should appear, but he thought there could be no doubt that certain generic words should appear in the enacting clauses, and that then the Interpretation Clause should fully and clearly and specifically express what those words meant. The Government had taken the course of introducing in Clause 18 a complete and exhaustive Interpretation Clause, and this Amendment really invited the Committee to discuss that clause. In the present clause they had adopted the words—

"the property of which the deceased is competent to dispose."

When the time arrived to discuss the meaning of the words then would be the time to argue out the various hypothetical cases which had been put before the Committee. He could put a case where the payment of duty would be entirely evaded by real property if the view of the hon. Member opposite were adopted. But this was not the time to discuss that question. They were fully determined to discuss the words "competent to dispose" in Clause 18, but if they were on every clause to be discussing every possible meaning of technical words—words of art—of which there was hereafter a full interpretation, they would never be able to make progress with the Bill, and would get into a most confused state. He, therefore, asked the Committee to come to a conclusion on the matter. The Government thought the words they had adopted were the best, at any rate, any qualification or restriction of them should be reserved until they came to Clause 18.

*MR. MATTHEWS (Birmingham, E.) said, he thought the framers of a Bill of this description should be allowed considerable latitude as to the order in which they inserted their clauses; but he would point out the extraordinary position in which the Committee would be placed if the meaning of the words "competent to dispose of" was not cleared up now. They were asked in Clause 3 to say that all property passing at death, of which the deceased was competent to dispose, should be aggregated for the purpose of the duty; but surely it was necessary to ask what was meant by "competent to dispose"? When he came to Clause 18 he found that the present meaning of the Government was not to confine the extension given by these words to property over which the deceased had a general power of appointment, but to all property over which the deceased had any such general power as would, if he were *sui juris*, enable him to dispose of it, whether that had been done or not. A child who would be able to exercise a power of appointment if he lived to 21 might die at the age of two. Was it to be assumed that what he might have done if he had lived 19 years longer in the way of exercising the power of appointment had really been done? It was essential that the Committee should know whether this power to dispose of property passed "at death" or not. Then, again, his hon. Friend had referred to the case of a mortgagee. Clause 18 made the mortgaged estate part of the estate of which the mortgagee was competent to dispose. Persons were to be held competent to dispose of property if they had such general powers as would enable them to sell. A mortgagee with power of sale was able to dispose of the whole of the beneficial interest in a property absolutely. Were they to treat such an interest as that as property which ought to be aggregated under this Clause 3? It was perfectly monstrous. What ought to be aggregated under this clause was the amount of the mortgage. Was it reasonable they should go on discussing the aggregation clause without knowing what was to be included in these words? If they did not discuss the matter till they came to Clause 18 they would be told it was already settled. This was not a reasonable provision, and he appealed to the Government whether they would not introduce the necessary definition into the clause, so that it might be discussed now.

MR. H. H. FOWLER said, that Clause 18 stated what the Government meant; but, of course, the definition in that clause might be limited or extended when it came to be dealt with by the Committee, which would then have an opportunity of dealing with the Amendment, and either accepting or rejecting it.

*Mr. MATTHEWS added that the difficulty was that they were asked to discuss aggregation without knowing what Clause 18 was going to cover.

*Mr. BYRNE said, as a matter of fact Clause 18 in Sub-section 2 (a) did not give an exhaustive definition such as would preclude the insertion of a definition of persons "competent to dispose of" property in this clause.

Mr. GRANT LAWSON (York, N.R., Thirsk) pleaded on behalf of laymen for the insertion in this clause of a definition which could be "understanded of the people." This was the use of a generic word occurring only in one place where in fact it ought to occur. The word "competent" would probably cause little difficulty; but the word "dispose" seemed to give rise to serious discussion among legal Members of the House. They should not put wrong words into Clause 2 in order to whittle away Clause 18, which provided that a person should be held competent to dispose of property, whether he was tenant-in-tail or not. The two clauses at present were absolutely contradictory, and it would be difficult for even a legal tribunal to explain them. It should be made possible at least to appeal successfully to the law.

Mr. DARLING (Deptford) contended that the clause would offer an incentive to a man to act in an unconscionable manner. There might be property in the hands of his brother's children, and, if he had power to appoint himself, he might say, "If I do not, the State will levy a duty as though it were mine, and it will come out of the property I can leave to my heirs; I will therefore take it away from them, and then when my estate pays the duty there will, at all events, be some *corpus* out of which to pay it." He could not think it was intended to strike at the amenities of family life in this way, even for the sake of bringing money into the Exchequer. Such a result should be obviated by words which could be put into an Interpretation Clause.

Mr. GIBSON BOWLES said, the case put by the hon. and learned Member for South Hackney was that the phrase "property of which the deceased was at the time of his death competent to dispose," meant that he was competent to transfer the beneficial interest in the property to some other person. Cases had been put of a man settling property upon himself or settling it away while reserving power to himself of reclaiming it. The case put by the hon. and learned Member for South Hackney was already provided for by the embodiment, in Sub-clause (c), of the Inland Revenue Act.

Mr. GOSCHEN asked the Solicitor General to say whether he refrained from answering what had been said, because he thought the matter ought to be discussed on Clause 18, or because he thought the matter had been already sufficiently discussed. He complained of the way in which the Committee had been treated. In the first instance general propositions were laid down, and they were forced to vote on general propositions to the first clause, which went much further than was necessary for the Bill itself. They could not discuss them because the Government were postponing them to the Definition Clause. What was the use of discussing the point now if they did not know what the property was to be on which the valuation was to take place? He asked, Was that a fair position in which to place—he would not say the Opposition—the Committee? They did not know what the property was on which graduation would take place or the property on which aggregation would take place.

Mr. H. H. FOWLER said, he should not discuss the fairness or unfairness of the matter. No Division or decision taken now could limit the liberty of the House to discuss the Interpretation Clause. If the hon. Member wished, he could withdraw the Amendment, and there would be no necessity to negative it. The Government in no way wished to restrict or fetter the liberty of the House of Commons in the matter.

*Mr. BYRNE said, he was willing to withdraw the Amendment upon the understanding that the Committee would be at liberty to discuss the matter on the Interpretation Clause.

Amendment, by leave, withdrawn.

Mr. BARTLEY moved to leave out the words "at the time of his death," which seemed to be unnecessary even from the point of view of the Government. Although they were to some extent covered by Sub-section (b) they were so changed that the question should be raised whether the words should stand or not.

Amendment proposed, in page 2, line 6, to leave out the words "at the time of his death."—(*Mr. Bartley.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID said, the hon. Gentleman could not have realised the effect of the language. He apparently objected to taxation not only of property undisposed of at the time of the testator's death, but of property which at any period of his life he would be competent to dispose of. The hon. Gentleman surely must see that his Amendment was unnecessary.

Sir R. WEBSTER was sure that his hon. and learned Friend had not quite considered the effect of the language from the practical and financial points of view, with regard to the power possessed at death and under the words "or had at any time." To settle the matter now would not cause delay, but would save a double discussion.

Mr. BARTLEY said, the point he desired to bring forward was a practical one which had arisen in his own experience, where a testator left the life interest in the *corpus* of a sum of money to his son, who, on certain conditions, had the power of leaving the *corpus* as he thought proper. Under this Bill a second charge for duty would be made. If the Government would introduce some words of limitation in reference to the life estate the difficulty would be removed. The individual would then pay on his life interest.

Mr. R. T. REID said, the point would arise on another sub-section.

Amendment, by leave, withdrawn.

***Mr. BYRNE** moved, after "dispose," in page 2, line 7, to insert the words,

"but as to property over which the deceased had only a power of appointment to the extent to which such power shall have been exercised by him and not otherwise."

This Amendment had reference to the exercise of the power of appointment by the deceased only.

Amendment proposed, in page 2, line 7, after the word "dispose," to insert the words,

"but as to property over which the deceased had only a power of appointment to the extent to which such power shall have been exercised by him and not otherwise."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, this Amendment no doubt raised a point which would have to be discussed before the Committee stage was concluded. Probably it would arise on Clause 18, and he hoped therefore his hon. and learned Friend would withdraw the Amendment.

Sir R. WEBSTER pointed out that this was a question of principle quite apart from the point on the words "persons competent to dispose of." It was quite clear that under Clause 18 a number of questions would arise which it was important the House should recognise this principle would affect. He hoped that would be noted by the framers of the Bill before they determined whether or not they would proceed with the clause. It would therefore be wise for the Committee to discuss the matter further.

Mr. R. T. REID asked whether it was necessary to discuss it now? He was perfectly clear it could not interfere in the least with Clause 18.

Mr. A. J. BALFOUR said, the Solicitor General offered to traverse the view taken by the Secretary of State for India, and as his (Mr. Balfour's) view was the same as that of the Secretary of State for India he should like to ask the Chairman's ruling as to whether a division upon the Amendment would out-cut any further discussion upon the point?

***The CHAIRMAN**: It strikes me that the proper place to raise a discussion upon this Amendment is upon Clause 18, which deals with definitions, but I could not decide this Amendment to be out of Order in the place where it is moved, or so much so that I should order it to be transferred.

MR. A. J. BALFOUR said, they did not consider they had been fairly treated by the course the Government had taken. The actual intentions of the Government they did not question, but the substance of the procedure of the Government they were unable to approve of, and as the Chairman had ruled they could take a Division without shutting out further discussion he thought they ought, without further delay, to mark their sense of the error into which the Government had fallen by going into the Lobby and expressing in that authorised fashion their protest.

Question put.

The Committee divided:—Ayes 147; Noes 192.—(Division List, No. 75.)

***THE CHAIRMAN**: The following Amendment, standing in the name of Sir A. Acland-Hood, is out of Order:—

> "In page 2, line 8, leave out sub-section (b), and insert,—(b) Property passing on the death of the deceased under any settlement or other disposition made by the deceased either alone or jointly with any person or persons dated after the commencement of this part of this Act, or under the will or on the intestacy of the deceased."

MR. GRANT LAWSON moved to leave out sub-section (b).

MR. GIBSON BOWLES said, before his hon. and learned Friend moved his Amendment he (Mr. Gibson Bowles) had one he wished to move—namely, to insert, after the word "dispose," the words which he had taken from Clause 18—

> "Of property if he has such an estate or interest therein, or such general power as would, if he were *sui juris*, enable him to dispose of the property including a tenant-in-tail, whether in possession or not."

***THE CHAIRMAN**: The Amendment is out of Order because of the words which have been previously negatived.

MR. GIBSON BOWLES said, the same thing occurred with regard to other words that were negatived, and the Amendment was not ruled out. [*Cries of* "Order!"] He was in Order in pointing out that the Amendment was correct.

***THE CHAIRMAN**: It would not be in Order where the hon. Gentleman proposes it.

MR. GIBSON BOWLES: I bow to your ruling, and will not move it; I only wished to get a declaration from the Government.

MR. GRANT LAWSON said, he begged to move the omission of Sub-section (b). The Notice Paper bristled with Amendments to this clause, put down by the learned Solicitor General and others. Where a benefit accrued or arose to any person, those words "towards any other person," complicated the matter very considerably. The most natural case was that of a man having an interest in property of which he would obtain possession on the death of someone else. The most general cases were those of leases for lives and the purchase of reversions. He would take, first, the purchase of reversions, and he would cite a case which was an actual case in the West of England. A man who was a large owner in the West of England had sold the reversion expectant on his death to a purchaser for value. At the present moment, under the law A, having sold his property to B, there would be no Succession Duty to pay, as was clearly laid down by a decision of Sir George Jessel, when Master of the Rolls; but if this sub-section stood, it was quite clear that B would have to pay Succession Duty on the death of A. Let the Committee note the injury that was done by such a change in the law. In the case of an old sale of a reversion, expectant on the death of the man selling, what was originally a good bargain might become a very bad one if a large sum had to be paid under the Succession Duty. Then with regard to a future sale of reversions how would this act? If they put an Estate Duty on they would be reducing the value of the property and rendering a sale of the reversion almost impossible. Another consequence would be that all the property would be aggregated, which would increase the amount to be paid on the reversion. In regard to leases for lives they existed largely in Lancashire and, he believed, in other parts of the country, and under this sub-section where any one of these lives dropped out the Succession Duty would have to be paid upon the last life that dropped out. Again, the Estate Duty would have to be paid on the death of a man who probably was a stranger, and had nothing to do with the property except that he was put, as a nominal man, into the lease for lives. The sub-section was far too wide and would work manifest injustice. He thought they ought to throw out the whole of these words for the purpose of enabling the Government to substitute some words that would not work such gross injustice as he had pointed out.

Amendment proposed, in page 2, line 8, to leave out Sub-section (b).—(*Mr. Grant Lawson.*)

Question proposed, "That Sub-section (b) stand part of the Clause."

*Mr. TOMLINSON (Preston) said, he would like to cite a case within his own knowledge, to test the operation of this clause. The property he referred to was bought a good many years ago, and was bought subject to an annuity to a lady who practically lived upon that annuity for 40 years. The purchaser on her death paid Succession Duty, but, had this clause been in operation, on succeeding to the property he could only have dealt with it by paying a sum arrived at by aggregating the whole of the property of the original vendor, including the annuity, and in that event it was doubtful whether such a duty could have been paid. It was manifestly unfair that those persons who succeeded to property of this kind should be saddled with the payment of a tax of which they had no notice or expectation.

Mr. R. T. REID said, the Amendment of the hon. Gentleman was to omit the sub-section altogether, and not to amend it. To this sub-section there were various Amendments on the Paper, one of them standing in his own name. Another effect of carrying the Amendment of the hon. Member would be to shut out all those and prevent any discussion. Therefore, it would be very inconvenient to omit the sub-section altogether, and at this time it would not be proper to discuss the Amendments that were on the Paper.

Sir R. WEBSTER quite agreed that they ought not to discuss the specific Amendments that were placed upon the Paper, but he would point out that it was in accordance with the Rules of the House to move an Amendment to omit a sub-section in order that they might get a statement by a Minister in charge of the Bill as to what the purview of the Bill really was, otherwise it was difficult to ascertain the proper value of the subsequent Amendments. What he wished to ask the Chancellor of the Exchequer or the Solicitor General was, what was the real class of property that was sought to be brought in? He would not discuss the latter part of the sub-section, which was the subject of the Amendment of the learned Solicitor General, for the reason the learned Solicitor General had referred to—namely, that it would have to be discussed later upon its merits. If the Chancellor of the Exchequer would tell them what class of property was brought in it would have the effect of shortening the subsequent discussion. It happened that in the Isle of Wight leases for lives still existed to a considerable extent—for one, two, or three lives. What he wanted to know was this: Suppose a person simply occupied land for a term of years dependent upon, probably, three lives, was it intended that that property in which the interest ceased on the death of the deceased should come under the tax? [Sir W. Harcourt: When benefit accrues or arises.] Did the Chancellor of the Exchequer mean that wherever there was an existing interest dependent upon a life, or partially dependent upon a life, that that should be a case in which benefit accrued or arose to any person so as to give rise to this Estate Duty? If so, subject-matter had been included which had never been subject to Succession, Probate, or Legacy Duty. Was it intended by this sub-section that all interest which arose or accrued to third persons by reason of the death of a person should be subject to valuation for the purpose of the Estate Duty? When they knew what was the intention of the Government on this important matter they should be able to consider whether they could pass at once to the Amendments in the sub-section, as distinguished from rejecting the sub-section itself.

Sir W. HARCOURT remarked that it was extremely difficult in framing a clause such as the present to do more than lay down the general principle that would be pursued; in fact, it was impossible even to point out generally how particular cases would be treated. The scheme of the Government was, generally, that wherever property passed on the death of the deceased in which other persons then directly acquired an interest, those persons who received the benefit should pay a proportionate tax. There were, no doubt, exceptions to this rule in the case of certain classes of property, and these exceptions at a more convenient occasion would deserve special examination and consideration. Meanwhile that might be laid down as the fundamental principle of the proposition.

Mr. COURTNEY (Cornwall, Bodmin) said, he was extremely puzzled about this sub-section, and the right hon. Gentleman's speech had not in any way elucidated matters. What he understood was aimed at in this proposal was the dealing with successive interests under a settlement. If a person was tenant for life under a settlement, on his death the property which passed to the next person in succession under the settlement was to be taken into account as part of his property. Whether that was right or wrong he would not now inquire, but that was what was aimed at, and it was inherent to the rest of the Bill. But the words here meant something quite different. They were concerned with property passing on the death of a deceased, and the property which was to be included in the aggregate, and which was to be taxed on such a death. Take this case, which was common in his own part of the country: a person was the owner of a lease upon his own life. He died, and that property passed upon his death, and went back to the reversioner. The whole property, as far as the person who died was concerned, vanished. It might be all that he had got, and how could they take that, therefore, which absolutely vanished and passed to a person who was a complete stranger, as subject to taxation for Death Duties?

Sir W. HARCOURT: We do not look to whom the property passes.

Mr. COURTNEY said, they looked to two things—namely, to whom the property passed, and what class of property it was which passed. Here the thing vanished; there was no property left which could be said to have survived the death of the deceased, because so far as he was concerned he had no power over it; it went into nothing upon his decease, and to tax that appeared to him to be entirely wrong. He could understand taxing successive interests under a settlement, and limiting the taxation to settled property, but this did not limit it at all.

Mr. WYNDHAM (Dover) said, the Chancellor of the Exchequer had just stated that in this clause the Government had given a general outline of the property which was to be subject to this Estate Duty. In the next clause, they were told, all property so passing was to be aggregated———

Sir W. HARCOURT said, that was exactly what he did not say. There were two classes of property. There might be property that passed which was subject to duty, but not subject to aggregation, and there might be property passing in which the deceased had no interest, but which, because it passed on death was subject to duty, but was not subject to aggregation. The distinction between the two cases was clearly pointed out in Clause 3.

Mr. WYNDHAM thought the words in the sub-section were too wide. Take the case of a man who sold the fee-simple of an estate and preserved a life interest. When he died his interest ceased, and it was equally certain that the benefit accrued to somebody else. The property would pass at his death to the person who had bought the fee-simple. If these words were wide enough to cover that case, as he contended they were, it seemed to him the Estate Duty would fall upon the estate going to the purchaser, and would also fall upon the money which the vendor had received, perhaps, 15 years back, and which might be tied up for his children. If that were so, the same property, in its relation to the family, was taxed twice over, and if it came under the aggregation it might be that a higher rate of graduation would be imposed upon the whole of the property descending to the children.

Mr. R. T. REID said, this clause was a very difficult clause to draft owing to the delicate character of the property which it had to deal with. Clause 2, Sub-section (a), dealt with property which might be, say, £1,000 which a man had in the bank. Sub-section (b) was intended to deal with settled property—that was to say, with property settled or encumbered, as opposed to property which was free. He would endeavour to explain what was the purpose of the clause and the intention of its framers. It dealt with property under settlement, with property encumbered by annuities or rent-charges, and with property held or leased *pur autre vie*. The mode in which it was proposed to deal with such property might be best shown by illustration. Take the case, first, of settlement. Suppose an estate was settled upon A for life and afterwards to B, C, and D for life, and, finally, the fee-simple were given to E; as the Chancellor of the Exchequer explained, only one duty would have to be paid in respect of that settlement. The thing had been to find out the period in the settlement at which the payment should be made. It was now intended that it should be made at the time when the first life interest should drop, and then should be free for ever afterwards during the continuation of the settlement. Take next the case of annuities dealt with under this clause. They were, of course, intended to be annuities settled upon property. Suppose the annuity was for a term of 80 years. If the man in the enjoyment of that annuity died at the end of 20 years, then the duty would be payable on the value of the 60 years which were unexhausted. Then, again, supposing there were an annuity charged upon real property for the life of a person, if that person died the burden or encumbrance upon the property would be released. In such a case the duty under Sub-section (b) would be payable upon the difference between what the remainderman or owner of the property had before and what he would then have; in other words, upon the benefit accruing to him through the death of the annuitant. Thus, if £1,000 a year were the whole value of the property and £500 the amount of the annuity, the taxable benefit would be the difference—namely, £500 a year. The benefit would have to be valued under the Valuation Clause, which was Clause 6 of the Bill. Sub-section (b) would, by a later Amendment which he would himself propose, be altered for the sake of clearness. The property would only be taxed in so far as benefit accrued or arose to the person paying the tax in respect of it. What that benefit was estimated at would be a matter of valuation, and he thought probably the Committee would think that was the right way of dealing with it. They dealt with that subsequently in an Amendment standing in his name at page 29 of the Amendment Paper, and which was as follows:—

> "The value of the benefit accruing or arising from the cessor of the interest of a deceased person in any property shall—
>
> (a) if the interest extended to the whole income of the property, be the principal value of that property; and
>
> (b) if the interest extended to less than the whole income of the property, be the principal value of an addition to the property equal to the income to which the interest extended."

If an annuity was £1,000 a year that would be the whole value of the property. If it was £500 a year and the property was property of £1,000 a year the benefit would be that £500. That was the meaning and purpose of the clause, and the matter had been made clearer by the further Amendment to which he had just referred. In reference to the remarks of the right hon. Member for Bodmin, where a lease for life had been granted for full consideration, that would not come under the operation of the sub-section at all. There was an Amendment in the name of the Member for South Hackney making that clear, but, indeed, it was clear in the general law, and it would also be made clear by another sub-section in the Bill later on. To those hon. and right hon. Gentlemen who were disposed to criticise the language in which the Government had endeavoured to carry out their intentions, all he could say was that he wished they had themselves had the task to perform.

Mr. A. J. BALFOUR sympathised with the hon. and learned Gentleman in the extreme difficulty he must have experienced in dealing with such a complicated matter. It was indeed difficult for him to deal with the subject, and for this reason: According to the Chancellor of the Exchequer the Bill, in Clause 1, first proceeded to lay down general principles. It then proceeded, in Clause 2, to give a definition of Clause 1. And perhaps when they came to Clause 18, which he understood to define Clause 2, they might find that they must look to some still later clause in order to find a definition of Clause 18. The result of drawing a Bill on these principles was that even the Solicitor General's powers of lucid exposition were barely sufficient to make clear the intentions of the Government. Even now he was not sure that he understood how the Government intended to deal with the cases which had been put from that side of the House. He was not quite sure who paid the duty or how the duty was to be estimated in the case of a man who had given value for a reversion which he obtained upon the death of the present owner of the estate.

MR. R. T. REID said, the question of reversions would come up at another stage, and could be then dealt with.

MR. A. J. BALFOUR said, he thought the hon. and learned Gentleman was perfectly justified in refusing to discuss at that stage the question whether the Amendment of the Government or the Bill of the Government carried out their intention in that respect. But perhaps the hon. and learned Member would answer in a word whether a person who came into a reversion for which he had paid a substantial consideration in time past would have to pay duty as if he succeeded without any such payment.

MR. R. T. REID: He would not.

MR. A. J. BALFOUR thanked the hon. and learned Member for his perfectly plain answer. He would also greatly oblige if he gave an answer, similarly plain and brief, to the case raised by the hon. Member for Dover.

MR. R. T. REID said, that when the question of aggregation properly came up he would endeavour to deal with it, but he could not argue it now.

MR. TOMLINSON (Preston) said, that this was not a question of aggregation at all. The case supposed was when on the death of any person a benefit accrued to someone else than the deceased. As, for instance, where property was sold subject to an annuity arising out of the property. On the death of the annuitant a benefit accrued not to the estate of the deceased person but to the purchaser of the estate. It was conceded that, in that case, as the law now stood, Succession Duty would be payable on the value of the succession by the purchaser of the estate. But in this clause they were considering the position not of the owner of the reversion which had fallen in, but that of the deceased person whose estate was not increased by the occupier. The question they asked whether it was intended that the representative of the deceased should be required to make any payment on account of the filling in of the life estate. If he did they were making him pay on what did not increase the value of the estate. If he did not, why should this case be brought within this clause? They were at least entitled to ask that there should be some words inserted in this clause indicating that the estate of the deceased person was not to be made liable for this duty.

MR. CARSON (Dublin University) said, he quite understood that, according to the framing of the Bill, all property, whether settled or unsettled, was to be taxed upon the death of the deceased; but he should like to ask why property which had never been in any sense the property of the deceased at all should form portion of an estate on which taxes were to be levied? An interest might arise to some persons by the death of A B, though A B himself might never have benefited by that interest. Supposing a man had a lease for his own life. He died; but his estate was in no way benefited by his death, nor did any estate arise at his death. Of course, it was possible that the lessor's interest went back to the landlord. But was the benefit to be taxed a portion of the property of the deceased, or was it part of the property of the landlord to whom the lease reverted? That point ought to be cleared up.

MR. R. T. REID said that, an examination of the clause would show that the executor paid taxes only on the estate he received from the deceased.

MR. CARSON said, that according to his reading, there did not seem to be any provision for taking out of the taxable estate interests which passed to a third party.

Mr. MOULTON said, that in Clause (a) they took the ordinary form of property that a man had to dispose of; in (c) they took the suspicious cases, where property got transferred contemporaneously with the death of a man. They could not say that all those cases would be cases which were in their essence similar to a devolution that ought to be taxed. But the object was to secure that no case which resembled an ordinary testamentary disposition should escape taxation. He quite agreed that there would be a large class of cases that would come within the general words of the clause that ought not to come within it; but they could be cut out by amendment.

Mr. A. J. BALFOUR said, that the question to be determined was at what point in the Bill all the exceptions were to be enumerated. He hoped that before Sub-section (b) was disposed of every exception which the Government intended to make would be clearly stated.

Mr. BARTLEY said, that the clause was so wide that it would inflict great hardship on many persons. In the case of a lease granted for a life who was to pay the duty when the lease fell in? Clearly the successor of the deceased lessee could not pay, and it would be hard to ask the reversioner to pay for getting back his own property.

Mr. R. T. REID said, that in the opinion of those authorities who had framed the Bill there were decisions which would exempt from payment property for which value had been given. But to prevent any obscurity there would be provisions in a later part of the Bill with regard to the point. He hoped the Committee would now discuss the particular sub-section.

Mr. A. J. BALFOUR said, he thought it was desirable now to try to amend the sub-section, so as to withdraw the operation of the very wide words with which it began.

*__Mr. TOMLINSON__ said, that the hon. Member for Thirsk, who had to leave, had asked him to say that if it was thought that the withdrawal of the Amendment would facilitate the discussion of the clause, he was willing to withdraw it, and that he had asked him to request, on his behalf, that it should be withdrawn.

Amendment, by leave, withdrawn.

*__Mr. BUTCHER__ (York) moved to leave out the words "or any other person," in line 8 of Clause 2. If the words were left in there would be established a duty of a totally unknown kind in the case of a lease granted for lives. If a landowner granted a lease to a tenant for three lives at somewhat less than a rack-rent, then on the dropping of that lease of lives Estate Duty would be immediately payable on the improved rental of the property. That was a duty of an entirely novel character. But if the lease were granted for 50 years, instead of for lives, then on the termination of the term no duty whatever would be payable. That was an anomaly that hardly have been intended by the framers of the Bill. The omission of the words would make the clause deal with "property in which the deceased had an interest." That would sufficiently cover every case in which duty was legitimately payable.

Amendment proposed, in page 2, line 8, to leave out the words, "or any other person."—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*__Mr. T. H. BOLTON__ (St. Pancras, N.) said, that if the sub-section was amended as proposed, property in which the deceased had an interest, at his death, would be taxed; and that would be reasonable; but it would be most unjust to apply the sub-section to property in which, in the same event, "any other person" had an interest. The Chancellor of the Exchequer had said that the object of the clause was to gather in for the purposes of duty all estates passing on the death of a tenant for life, so as to place a charge on the general estate. That might be reasonable in reference to estates that were family estates; but to bring in estates that were not associated in any way with the family was carrying the proposition much farther than it was at all desirable.

Mr. R. T. REID said, that two hours ago he had fully explained the views of the Government with regard to the clause. The omission of the words would undoubtedly prevent them from dealing with estates of other persons with which they ought to be able to deal. Supposing A settled a property on B during the life of C, and, after C was dead, upon some other persons. In such a case, unless the words "or other persons" were included in the clause, the property of C would pass to A and B without paying duty. The omission of the words would facilitate the evasion of the duty. Some people thought it was the most meritorious thing in the world to try to evade the duty, and it was the purpose of the Chancellor of the Exchequer to endeavour to prevent that.

*Sir R. WEBSTER said, he was sorry he had to press for an explanation of a little more satisfactory character. What they were endeavouring to find out from the Government was the class of property that was intended to be brought within the purview of the Bill by the words "or other persons." Everybody had hitherto admitted that ordinary transactions between landlords and tenants as to leases for years or leases for lives, should not pay Succession Duty, or Death Duties of any kind at the end of the term. At the end of a lease for lives, the tenancy dropped and reverted to the landlord. The Solicitor General might intend to include that property, but if he did it was an entirely new departure.

Mr. R. T. REID said, that such a case would not be included within the terms of the sub-section, and that intention would be made still clearer by the Amendment of the hon. and learned Member for South Hackney at the end of Clause 2.

Mr. BUTCHER said, that in his opinion the Amendment of the hon. Member for South Hackney would not cover the point he had raised by his Amendment; but as he had the assurance of the Solicitor General that the case he had put with regard to a lease for lives was not contemplated to be within the operation of the clause, he asked leave to withdraw his Amendment.

Amendment, by leave, withdrawn.

Mr. R. T. REID proposed to amend the clause by leaving out from "deceased" to end of Sub-section (b), and inserting

"to the extent to which a benefit accrues or arises by the cessor of such interest."

According to the wording of the clause as it stood in the Bill, it might be said that if the deceased had an interest of £20 a year in a property of £1,000 a year the whole of the property of £1,000 a year would be deemed to have passed. He did not think that was a proper construction of the clause; but in order to make the matter perfectly clear his Amendment would alter the sub-section so that it should read—

"Property in which deceased or any other person had an interest ceasing on the death of the deceased, to the extent to which a benefit accrues or arises by the cessor of such interest."

It might be said that the question of the valuation of the benefit still arose; but in order to make that clear the Government had put down an Amendment to Clause 6, which was the Valuation Clause.

Amendment proposed, in Clause 2, line 9, to leave out from the word "deceased" to the end of Sub-section (b), and insert

"to the extent to which a benefit accrues or arises by the cessor of such interest."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir R. WEBSTER said, he accepted the Amendment, but he hoped that the hon. and learned Gentleman would bear in mind at later stages of the Bill the many important considerations which must arise, having regard to the fact that it was proposed to tax not only the benefit passing, but the benefit accruing.

*Sir M. HICKS-BEACH said, he should like to point to one provision which would inflict a very great injustice; it would arise under the words as proposed to be amended by the Solicitor General. Let them take a case. A, the husband, possessed at the time of his marriage £5,000, and B, his wife, £10,000, and under the settlement the money was settled so that each enjoyed the whole for life, and it then passed to the children of the marriage. In the event of the husband predeceasing the wife, she would have to pay Estate Duty not only on the £5,000, which before the marriage belonged to A, but also on the £10,000 which before the marriage belonged to herself. Surely, if that was not intended, some words should be introduced to make it clear.

MR. R. T. REID said, he did not think the wife would be called upon to pay the duty on her own money. He would, however, look into the language of the clause to see if it could be made more clear, but he believed the contingency was provided against in Clause 6.

*MR. TOMLINSON said, there was entire ambiguity in the clause as it now stood as to who was to pay the duty. The clause seemed to leave that question severely alone. He supposed the person to pay would be the person who acquired the estate of the deceased, but how about a case in which nothing accrued to the estate, and something accrued to some third person? Surely the representative of the deceased would not be called upon to pay duty when he received no benefit?

MR. BRODRICK said that, although the Solicitor General had very clearly explained the effect of the Amendment, he did not think the instances cited by the hon. and learned Gentleman were quite satisfactory. He had taken an annuity of 80 years, of which 20 years had already expired, and he said that the person who received it would pay on the value of the 60 years unexhausted. That seemed fair enough. But then he took the case of a man who succeeded to £500 a year from a property value £1,000 a year. It was proposed to charge in that case on the principal value of £500 a year, but surely it had occurred to the hon. and learned Gentleman that there was a certain inequality in charging the man who succeeded to £500 a year for the remainder of his life on the principal value of £500 a year, whereas the person succeeding to an annuity limited to a certain number of years was to pay only on the value of the unexhausted annuity. He would propose to the Solicitor General that he should insert after the word "arises" in his Amendment the words "to the beneficiary," so as to secure that the payment should be only in proportion to the benefit received. The hon. and learned Gentleman had failed to deal with the case brought forward by the Member for Dover—a case in which it was assumed that a reversion was sold for £20,000. The deceased man had £20,000, and he had a life interest; he left the £20,000 to his children, and the estate went away from them. Under the clause as drawn the Government would get duty not only on the £20,000, but also on the total value of the estate, which would have to be paid by the purchaser of the reversion. Surely the Government could not have a right to both payments? It was to prevent such injustices as those he had quoted that he would move his Amendment.

THE CHAIRMAN: We must first deal with the Amendment before the Committee.

*MR. MATTHEWS said, he would point to another simple case. A man had a deserving governess who had faithfully discharged her duties for many years. He wished to make provision for her in her old age, so he placed in the hands of trustees a sufficient sum to pay her £200 a year, the principal sum to revert to himself on her death. The governess died, and thereupon a benefit to the extent of the annuity accrued to the estate of the man. Yet the person whose property was supposed to be swollen was the governess, and it was upon her estate that the duty would be levied. The Government had not yet faced the case.

MR. R. T. REID said, he was afraid that as a result of his fluctuating audiences he had not been understood. He had dealt with that case in the absence of the right hon. Gentleman, and thought he had given a perfectly satisfactory answer. He had stated that Clauses 9 and 12—the details of which the Committee could hardly be expected to discuss at that juncture—amply provided for such a case, and he assured the right hon. Gentleman that the estate of the governess would not be affected in the way he suggested.

MR. MATTHEWS said, that in a subsequent clause it was laid down that an executor must pay Estate Duty in the case of personal estate and, therefore, he would, in the case of the governess, have to pay that duty in the first instance.

MR. R. T. REID replied, that Subsection 2 of Clause 5 provided that an executor should pay the Estate Duty in respect of personal property of which the deceased was competent to dispose at the time of his or her death, and

"may pay in like manner the Estate Duty on any other property passing on such death."

But he did not appeal to the Committee that this was not a matter to be discussed now. If there was anything wrong it could be put right on the 5th clause.

MR. MATTHEWS dissented from the view of the Solicitor General, and placing himself in the case of the man who provided the annuity, said he ought not to be made liable for Estate Duty before he died.

MR. HALDANE said, that under Clause 5 the executor would only pay Estate Duty on personal property of which the deceased at the time of death was competent to dispose, and he would remind the right hon. Gentleman the Member for South Birmingham that the governess was not competent to dispose of the principal sum. Then Clause 9 provided that

"a rateable part of the Estate Duty on an estate in proportion to the value of any property which does not pass to the executor as such shall be a first charge on the property liable to the duty."

And it was further worked out by Clause 12, which provided for the recovery of the Estate Duty

"by the person who has paid the Estate Duty on any property from the person entitled to any sum charged on such property, whether as capital or as an annuity or otherwise under a disposition not containing any express provision to the contrary."

MR. HALDANE (Haddington) said, it appeared to him to be perfectly plain that the duty was not thrown upon the individual, but upon the property which represented the value of the annuity.

*MR. T. H. BOLTON (St. Pancras, N.) said, under Clause 12 of the Succession Duty Act of 1853, where the successor was also the predecessor, there was no duty payable.

MR. BARTLEY said, there was nothing in the Bill to show how the extent to which benefit should accrue was to be estimated. He directed the attention of the Committee to the difficulty of providing the machinery for carrying out the proposals of the clause. They had not only the executors to deal with, but other persons who were benefited by the dropping of large interests, and machinery would have to be provided for meeting their case. He thought that the question which had been raised by the hon. Member for Preston was a very fair one. He was glad to hear that the Solicitor General had promised to give his consideration to the matter.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, that the Committee had been debating this question for the last four hours, with the result that there was a conflict of opinion between the distinguished lawyers in that House as to the meaning of the clause and as to the effect of the Amendment. The result was, that they were absolutely unable to understand what would be the effect of this legislation.

MR. BODKIN (Roscommon, N.) asked the Chairman if the hon. Member was in Order in discussing the policy of the Bill?

*THE CHAIRMAN intimated that the hon. Member was in Order, so far as he had gone.

COLONEL KENYON-SLANEY, continuing, said, he was not attempting to discuss the policy of the Bill. What he was pointing out was that a very strong case had been made out in the course of the discussion which had taken place, that it was not possible that this Bill should be worked smoothly. If he, as a layman, should be called upon tomorrow to administer an estate under this Bill, and endeavoured to gather what was his duty, first from the Solicitor General, and then from advocates on the other side of the House in whom he had faith, he would be hopelessly confused; and he ventured to say that he would not be more confused than any other Member on either side of the House.

*Mr. DARLING (Deptford) said, he would like to put it whether it was not possible, under the words of the Amendment, and under the law as it stood, that the duty might be paid twice over? Was it not possible that, under this Bill, the benefit which was to accrue might be assessed and duty paid upon it as an interest in expectation, and that, upon the death of the person in respect of whom the interest arose, duty might again be demanded? The hon. and learned Solicitor General appeared to regard this as a jest.

Mr. R. T. REID: No, I was merely smiling at the variety of the questions which are put to me.

Question put, and negatived.

Mr. BRODRICK (Surrey, Guildford) moved to amend the proposed Amendment by inserting after the word "arises" the words "to the beneficiary."

*The CHAIRMAN requested the hon. Member to bring up his Amendment in writing.

Mr. BRODRICK proceeded to the Table and there wrote out his Amendment. While the hon. Gentleman was so engaged——

Mr. BIRKMYRE (Ayr, &c.) said, he must rise to Order. He wished to know if it was competent for an hon. Member to delay the proceedings of the Committee while he wrote his Amendment at the Table?

*The CHAIRMAN: I think it is an inconvenient practice.

Amendment proposed to the proposed Amendment, to insert after the words, "accrues or arises," the words "to the beneficiary."—(*Mr. Brodrick.*)

Question proposed, "That those words be there inserted in the proposed Amendment."

Mr. R. T. REID said, the object of the hon. Gentleman seemed to be that a particular method of valuation should be applied to this particular case. If that were so, he must say that he did not think the Amendment would carry out the hon. Gentleman's object.

Mr. HEYWOOD JOHNSTONE (Sussex, Horsham) said, it seemed to him that the clause would be absolutely incoherent unless some such words as "to the beneficiaries" were inserted after "arises."

Sir R. WEBSTER thought that in all probability the Solicitor General was right in saying it would be better to raise discussions on a later clause.

Amendment, by leave, withdrawn.

Mr. WYNDHAM (Dover) said, he owed an apology to the Solicitor General after the courteous way in which the hon. hon. and learned Gentleman had met the Opposition for troubling him with one of those issues which he would have preferred to have discussed upon Clause 6. The difficulty, however, was that in the 2nd clause there was given a vague outline of what property was to be subject to the novel experiments of the Government. One would have expected that the vile body on which these experiments were to be played would be presented to the Committee in an intelligible whole before the experiments were discussed. The Government had preferred, however, to define the value of property in Clause 6, and the nature of it in Clause 18. It was not too much to ask that Members should have a clear idea of what the general outlines were to be before they proceeded to deal with the Aggregation Clause. He wished to move to add the following words at the end:—

> "Provided that such benefits shall not have been the subject of purchase or value given."

He would take the case of a man with £60,000 worth of personalty and a small landed estate. He assumed that he sold the fee simple for £20,000, reserving a life interest. When the vendor of the fee simple died the person to whom he had sold it would receive the fee-simple unencumbered even with the life interest. If the fee-simple had been bought for £20,000 with the life interest reserved, it was clear that the fee-simple without that reservation would be worth something more. The whole estate as received by the purchaser might be worth £30,000. If he (Mr. Wyndham) interpreted Clause 6, Sub-section 3, aright, the purchaser would, under these circumstances, receive a rebate of £20,000. He wished, in the first place, to ask the

Solicitor General whether this would be so.

Mr. R. T. REID: It has often been said that it is easier to ask than to answer a question; but if I understand the hon. Member's question aright, the substance of it is this—supposing that a man goes into the market or to the owner of property and buys an estate subject to the life interest of the present owner, would any Estate Duty be payable on the amount of money which had already paid full value? I think that no duty would be payable on the amount of the purchase money.

Mr. WYNDHAM said, he was satisfied with the hon. and learned Gentleman's answer as far as the purchaser was concerned, but he had one other question to ask. When the man who had sold the fee-simple died possessed of the £60,000 personalty and the £20,000 which he had received for the fee-simple, would the fee-simple of the estate which would go to the purchaser be added to the pool of the aggregation in assessing all persons who derived benefit from it?

Mr. R. T. REID: Will the hon. Gentleman allow me to say that one has to concentrate one's mind on the questions that arise as the Bill goes on, and if I am to be asked questions relating to aggregation upon this clause I must say that, with every desire to inform the Committee as far as I can, I do not think I ought to be called upon to answer them. I confess that I do not clearly follow the hon. Gentleman's point.

Mr. WYNDHAM said, the hon. and learned Gentleman would admit that the graduation of the taxation on the younger children in such a case as he had put would be assessed on the value of the whole of the property which passed at the father's death. Would the tax be assessed on the personalty or on the whole estate, including the landed property which went away to the man who had purchased the fee simple? If the Government said that the estate consisted only of the personalty, the fee-simple having passed away because value had been given for it during the lifetime of the original owner, he should be satisfied, but otherwise he felt that the younger children would be robbed.

Mr. HALDANE said, that these were very difficult questions to get hold of. As he understood the hon. Member's question, however, there would be no aggregation of the value of the estate dealt with in the manner suggested by the hon. Member. He did not think that there was any danger to be apprehended on the point.

*Mr. MATTHEWS said, that one-half of his hon Friend's question had been answered, but the difficulty respecting the estate of the man who had bought the life interest had still to be dealt with. When the life interest came to an end the money that had been paid would form part of the personal estate. Would the estate be liable to Estate Duty upon the life interest of the deceased?

Sir R. WEBSTER said, the explanation, so far as it went, was satisfactory, but he must enter one *caveat*. The hon. and learned Gentleman the Member for East Lothian had said that every case was covered by the Amendment of the hon. Member for Hackney.

Mr. HALDANE said, he had not meant to convey that. No exception of the kind referred to was necessary under the present law; but if it was desirable to have things made plain the wording of the section might be extended.

Sir R. WEBSTER said, the hon. and learned Member no doubt spoke with authority on these questions. The only exception the Amendment referred to was the case of a transfer wholly for the deceased's own use and benefit. The Opposition were not satisfied with the Amendment, but must reserve to themselves the right of proposing further Amendments at the proper time.

Mr. WYNDHAM said, he was satisfied with the expression of opinion he had elicited from the other House, and would not press his proposal.

Mr. BARTLEY said, that the Bill as originally brought in would not have met the case of hardship which had been pointed out.

*Sir M. HICKS-BEACH said, he had handed in an Amendment to the Amendment to add at the end,

"but exclusive of property which reverts to any person under disposition made by himself."

He had asked the Solicitor General a question as to the effect of the Bill on marriage settlements — where property through the death of one of the parties to the marriage settlement came to the other party. He had understood the hon. and learned Gentleman to say that in such a case no Estate Duty would be payable. The hon. and learned Gentleman in proof of that had referred to his Amendment to Clause 6. But that Amendment had no reference to the case he (Sir M. Hicks-Beach) was now putting. He did not wish to press his Amendment if the hon. and learned Gentleman would give him an assurance that the point would be dealt with in some other way. It should not be left in doubt.

Mr. R. T. REID said, the point the right hon. Gentleman referred to would certainly be met in Sub-section 3 of Clause 6.

Sir M. HICKS-BEACH said, on that understanding he would not move his Amendment.

Amendment (*The Solicitor General*) agreed to.

*Mr. BYRNE moved, in page 2, line 10, after "person," insert

"other than and except property belonging to a charity or to an Ecclesiastical Corporation in which the deceased had a beneficial interest ceasing on his death."

He imagined that, in such cases as the Master of Trinity College, or the Temple, or a Rector of a parish, it was not seriously proposed that Estate Duty was to be payable.

Amendment proposed, in page 2, line 10, after the word "person," to insert the words—

"other than and except property belonging to a charity or to an Ecclesiastical Corporation in which the deceased had a beneficial interest ceasing on his death."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, it would indeed be a strange thing if, on the death of a Rector, his family had to pay, and by the Bill as it stood he did not think that would be the case. Perhaps these words would meet the views of the hon. Member. At the end of his own (Mr. Reid's) Amendment, page 2, line 10, he proposed to insert these words:—

"But excluding property, the interest in which of the deceased or other persons was only an interest as holders of an office or recipients of the benefits of a charity or as a *corporatus sole.*"

Sir R. WEBSTER observed that the Amendment of his hon. Friend had been down some days, but they had only just heard the words of the Amendment of the Solicitor General. It seemed to him, as he caught the words, that they were satisfactory, although, not having seen them, they could not judge of them absolutely.

Mr. BYRNE expressed himself satisfied with the Amendment of the Solicitor General.

Amendment (*The Solicitor General*) agreed to.

Mr. BARTLEY moved, in page 2, line 10, at end, to add—

"Provided that this shall not apply to leases for lives of which the deceased was one life."

He said, that leases for life were very common, particularly in Cornwall. Although condemned by a Committee of this House some years ago, a great number still existed. The name of some well-known personage was put into these leases, such as the Prince of Wales, and on the death of the person named in the leases, a large quantity of property might change hands. He claimed that these were annuities and reversions. They would fall under the purview of the Bill, and would be called upon for the Death Duties when they collapsed either as reversions or annuities, and they had, therefore, no right to be charged in any sense in this way. The persons concerned were really the owners of the properties. They were let on this system, the individual named in the lease had nothing whatever to do with the property, and on his death there should be some exemption by which the properties should not be seized upon for Death Duties. The Amendment of the hon. and learned Member for South Hackney did not in any way touch leases for life because the deceased in no way benefited by them, but was simply named in the lease for the benefit of other persons. They were altogether departing from the principles upon which the Death Duties were founded, and were imposing taxation on a system altogether apart from Death Duties, but merely arising from an individual being named in the lease. This raised so serious a question that it was absolutely necessary something should be done to set it right. He begged to move the Amendment.

Amendment proposed, in page 2, line 10, after the word "person," to insert the words—

"Provided that this shall not apply to leases for lives of which the deceased was one life."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, that as he understood the Amendment it was designed with the object of providing that a lease which was for a life should not be subject to Estate Duty it being otherwise free from taxation. The object of the Government was the same as that of the hon. Member. The Government did not think that estates of the nature indicated were those which should be subject to the duties, and they did not wish them to be dealt with as subject to such duties. He hoped that that would be considered a satisfactory answer so far. He had before called attention to the Amendment of the hon. and learned Member for South Hackney at the end of the clause which dealt with—he would not say this particular case, but with cases in which valuable consideration had been given. He would suggest that knowing the object of the hon. Member and the Government was the same the hon. Member for Islington should withdraw his Amendment now and allow the question to be raised at the end of the clause.

MR. BARTLEY said, the Amendment of the hon. Member for South Hackney was totally different to his. The hon. Member's Amendment said—

"Nor in respect of property passing under a disposition made *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use or benefit,"

and it, therefore, limited this alteration entirely to the one case where it was wholly, and not even partially, for the deceased's own use or benefit. In the case of these life leases not one farthing was for the benefit or interest of the deceased in any way. When the Prince of Wales died—and he hoped that day was far distant—a great number of these leases would terminate, and it could not be argued that the clause of the hon. Member for South Hackney could possibly apply to them, because that clause said, "wholly for the deceased's own use or benefit." The Prince of Wales had not received one farthing's worth of benefit from them, and never would.

SIR R. WEBSTER said, he had the greatest admiration and respect for the hon. Member for South Hackney, but he would like to make this remark. They were producing an Amendment here which ought to be considered, and they were relegated to a particular place where a private Member had put down a particular Amendment. The hon. Member for South Hackney might be a Jew, and he (Sir R. Webster) a Samaritan, but it was not because they were to be divided into two herds that the hon. and learned Solicitor General should decline to allow them to have justice done them in the proper place. Nobody denied that they had brought forward a substantial case which must be met. They were very much indebted to the Solicitor General for the favourable way he had considered their Amendments during the last two or three hours, and so promoted the improvement of the Bill and facilitated the discussion. Take the case of Ireland. He believed it was not an uncommon thing in days gone by to insert the landlord's and agent's names when leases of lettings were being granted. As had been pointed out by the Member for Islington, it was a common practice to insert the names of distinguished persons, like the Prince of Wales or the Duke of Wellington, for the simple reason that by publicity it was known when the lives dropped. That being so, the Solicitor General admitted that there was a case to be met, but he said it was covered by the Amendment of the hon. and learned Member for Hackey. He did not think that the hon. and learned Solicitor General would suggest for a single moment that any lawyer or layman reading the language of the Amendment of the hon. and learned Member for Hackney would think it would include the cases designed to be met by the

Amendment of the Member for Islington. Take the case of a lease to Brown for the life of Smith, the property passing to the landlord Jones when Smith died. It was said there was no Estate Duty to be charged

"in respect of property passing under a disposition made *bonâ fide* for full consideration in money or money's worth wholly for the deceased's own use or benefit."

But there would be no disposition at all in that sense. The landlord might have said to the tenant, "I will give you a lease for three lives, the last of which shall be the Duke of Wellington." That being so, they would not get rid of the difficulty by having it postponed. Did anybody suggest that this was not the proper place?

Mr. R. T. REID said, that the Amendment was intended to apply to leases for life which were for valuable consideration. It was suggested that the language of the hon. and learned Member for South Hackney was not applicable to the purpose. The Government agreed that language should be inserted for carrying out that purpose—although they did not think it necessary—and the only question was where it should be put in. What they desired was to have this thing mentioned once and for all, and they considered the proper place for mentioning it was at the end of the clause. Was it not wiser to deal with every kind of valuable consideration together? That was the only point of difference between them.

Sir R. WEBSTER: This is not the case of a valuable consideration at all. In the first place, it is the case of property where the interest passes to another person in consequence of death. I have read every line of Section 2, and I know no other part of Section 2 to which this exception could apply. The exception we are anxious to put in is not dealt with by the Amendment of the hon. Member for South Hackney, and the only place where the exception could be appropriately met is that taken by the Amendment of the hon. Member for Islington.

Mr. R. T. REID said, if they were to accept the Amendment they would again have the words "for valuable consideration" at the end of the clause. It all came to a question in the nature of a commercial transaction.

Sir R. Webster

Sir R. WEBSTER said, he saw no sub-section to which the proviso need be added except Sub-section (b) of Clause 2, because that was the only case in which words were inserted to which the exception was necessary—this was no case of valuable considerations moving either from or to the person whose life was going to drop. The limiting words ought clearly to be added to Sub-section 2, for it would be wrong to insert the proviso at the end of the section where it might be made to apply to other sub-sections to which that proviso had no application. It was not a case of valuable consideration, but a lease for life, whereby other persons had secured an interest dependent upon a life.

Mr. MOULTON said, the hon. and learned Gentleman seemed to think that, because the question to which he referred was one in which no question of valuable consideration could enter, therefore these words were appropriate, and should be added to the clause. If it was intended to evade the tax nothing could be easier to do it than by means of a lease for lives, or for a life, of which the tenant was to be the life, and who paid only a nominal rent. The consequence was, that, to have a general proviso that it should not apply to a lease for life, of which the deceased was one life, would certainly go much too far, and before they could put the clause in order—to except the case to which his hon. and learned Friend referred—they would have to consider very carefully the method of evasion which could be practised under the guise of leases. He quite agreed that the Amendment which stood in his own name did not deal with the ordinary case of a commercial lease, and he called the attention of the Committee to the statement of the Solicitor General that he was quite prepared to except, or see that satisfactorily, this case of an ordinary commercial lease for life was excepted from the Bill. But there was higher legal authority for saying that no special words were necessary for it.

Sir R. WEBSTER: What legal authority?

Mr. MOULTON said, the late Master of the Rolls, who was a high legal authority, decided in more than one case that such things as commercial leases for life were so different to others on all questions of Death, Succession, and Legacy Duties, that they could not be supposed to be included therein. Whether or not that was sufficient to render unnecessary any special words might be a question, but it was quite clear that words like those in the present Amendment could not be admitted without giving an opportunity, under the guise of leases, of evading a great deal of the Death Duties.

*MR. MATTHEWS remarked that the decision of the late Master of the Rolls on a question of Succession Duty was quite beside the Death Duty. Really the question raised by his hon. Friend was the same question as was raised some hours ago by the right hon. Member for Bodmin. The whole question was whether the Bill was not radically wrong in imposing Estate Duty upon the death of a person who had a casual life and no other interest, ending completely on the death of that person, because on that death the Government said the Estate Duty was to be levied, although the estate of that person did not benefit in any way.

MR. BARTLEY intimated that he should press his Amendment to a Division. It was, he said, unfortunate that the Bill was managed in this way. They had the Solicitor General, for whom they all entertained the highest respect, but the real rulers and people who settled these matters were the two hon. Members behind him (Mr. Haldane and Mr. Moulton), who were not even Members of the Government. He thought that a Bill of this kind had never before been managed, not by the responsible Government, but by two hon. and learned Members, and it was not an arrangement calculated to be conducive to carrying out the Bill in a way that would satisfy anybody. He protested entirely against the Bill being settled by non-responsible Members of the House. He considered they ought to have the responsible Leader of the House present.

MR. R. T. REID did not think the observations of the hon. Member were very generous. He (Mr. Reid) was put in the position of answering for the Government because the Attorney General, who was one of the most accomplished conveyancers and one of the greatest lawyers of the day, was at present unable to be in the House because of illness. For his part, he must say he was deeply grateful to his hon. and learned Friends behind him for doing what they could to assist him.

MR. BARTLEY: They are not the Government.

MR. R. T. REID hoped he need not say more than that.

MR. BYRNE said, the Bill they were now discussing was a fiscal Bill. One of the Rules laid down in the House of Lords, and never departed from, was that they could not apply to a fiscal Act of Parliament what was sometimes termed a benevolent construction. That was to say, if the Act in terms imposed certain duties upon a subject, if the words of the Act were such as to catch individuals, they must not depart from the letter of the law, and must not adopt a benevolent construction. It was equally true, on the other hand, that they could not bring a subject within the meshes of the net spread by the Legislature unless the words were clear. It was for this reason he sought, by an Amendment he submitted the previous day, to have an exact and precise definition of the property put into this clause. They were not going to have it. They were going to have a clause which said they were to include this, that, or the other. The result of that, of course, was that they must bring up as many exceptional cases as they could possibly think of in the course of the Bill going through the House, and which ought to be excepted, in order that they might take care that the Act was so framed as that it should not include property which really was not intended to be included. There was a definite case before the Committee. It was vain to cite other Acts of Parliament, such as the Legacy and Succession Duty Acts, which were framed on a totally different footing. To say that because certain decisions had been arrived at under those Acts therefore similar decisions would be arrived at under the present Act was quite beyond his comprehension. It could not be so, and they must judge of this Act by the exact words they found in it, and having hit upon a blot they said an exception ought to be made as suggested by the Amendment.

Question put.

The Committee divided :—Ayes 116 ; Noes 153.—(Division List, No. 76.)

MR. GIBSON BOWLES moved, in page 2, line 11, to leave out paragraph (c). The sub-section set forth that there should be included amongst the property passing on the death of the deceased—

"(c) Property which would be required on the death of the deceased to be included in an account under Section 38 of the Customs and Inland Revenue Act, 1881, as amended by Section 11 of the Customs and Inland Revenue Act, 1889, if those sections were herein enacted and extended to real property as well as personal property, and the words 'voluntary' and 'voluntarily' and a reference to a 'volunteer' were omitted therefrom ; and."

That professed to be a definition subsection, but instead of containing a clear definition it contained a number of bewildering references and cross references and alterations in references to other Acts of Parliament ; so that the unfortunate persons who had to administer the Act and the persons liable for duty under the Act would, in order to find out the property on which they would have to pay, have to refer to the two Inland Revenue Acts and then adopt them with a difference. The definitions ought to be embraced within the clause, instead of mere references to other Acts of Parliament. He was certain that was the view of the Inland Revenue authorities.

Amendment proposed, in page 2, line 11, to leave out paragraph (c).—(*Mr. Gibson Bowles.*)

Question proposed, "That the words of the paragraph to the word 'and,' in line 16, stand part of the Clause."

MR. R. T. REID said, that the clause was intended to include within the operation of the Estate Duty substantially the cases which were included in the Account Act of 1881. The hon. Member had taken objection that the clauses of the Bill were not set out at greater length, and that in some instances instead of definitions references had been given to other Acts of Parliament where that particular information could be found. He did not think that this would give rise in practice to any real difficulties in this case ; for though he was no admirer of cross references in Acts of Parliament, they were now dealing with an Act of Parliament that had stood the test of 15 years.

MR. GIBSON BOWLES reminded the hon. and learned Gentleman that there were variations in the Act of Parliament.

MR. R. T. REID said, that was true ; but the variations were not of a substantial character.

*MR. BYRNE said, the plan of referring to other Acts of Parliament was, in his opinion, unsatisfactory, because in many cases a considerable amount of doubt as to the construction to be placed upon them existed. Indeed, in the case of one of the Acts referred to there was at the present time an appeal pending, in order to have the opinion of the Court as to the meaning of a particular clause. In the present case they were introducing a measure that would affect a new class of property, and difficulties would be sure to arise as to the exact construction that was to be placed on many of the more important clauses of the Bill, and it was therefore of the utmost importance that those in charge of the measure should set out in the Bill in the fullest and most simple way what they really intended. He must enter a protest against this method of levying taxes—by referring to other Acts of Parliament in a manner which only lawyers could understand.

SIR W. HARCOURT said, he agreed that legislation by reference was bad, but legislation must be accommodated to the necessities of the House of Commons. If there was a chance of the House of Commons passing an Act setting out all former Acts dealing with these matters it would be a good thing to turn their hand to such legislation, but a great many weeks would be required to discuss such a measure. They had to deal with Acts as they had been administered by referring to them as briefly as possible in the Bill. The hon. and learned Gentleman opposite said there was a case pending in the Courts which involved the interpretation of one of these Acts; but that could be said of any Act of Parliament. There were always cases pending as to the interpretation of Acts of Parliament. Perhaps there was no Statute about the interpretation of which there had been more question than the Statute of Frauds. There had been innumerable cases pending as to that Statute, but that was no reason why its provisions should be set out at length in other measures. The Government were obliged to draft not ideal Acts of Parliament, but Acts which the House of Commons was likely to pass in a reasonable time.

MR. A. J. BALFOUR said, he should never have conjectured that a subject so intrinsically gloomy as the Death Duties, and a technical discussion so dull as that they had been obliged to enter upon, could have been enlivened with such strokes of humour as the draftsman had found himself able to incorporate. If they looked at it from an artistic point of view, there was something extraordinarily comic in the manner in which the Bill was drawn. It began with a series of general abstract propositions. These had to be defined, and the process of definition began with Clause 2. Clause 2 by itself was quite unintelligible without Clause 18. Clause 1 was defined by Clause 2, and Clause 2 was defined by Clause 18, and when they came to Clause 18 they should probably have to add a new clause to elucidate it. That did not exhaust the comedy of Clause 2, for, by the Chancellor of the Exchequer's own confession, the clause which was intended to be a defining clause itself contained abstruse cross references. It contained in one sub-section a reference to an Act which was amended by another Act, which was amended by this Act, and which had still to be decided upon, apparently, by the Courts of Law. With its references to "voluntary," "voluntarily," and "volunteer," it was the oddest piece of English he had ever read. The Definition Clause would itself require elucidating, and in the interests of the unfortunate individuals who would have to administer the measure in the Inland Revenue, and the less unfortunate solicitors and barristers who would have to deal with it—he trusted with much profit to themselves, whilst preserving the interests of their clients—it would be possible to amend the clause so that it would be understood by those who drew up wills. He still trusted something would be done to turn the section, with the defining Clause 2, into something which approached ordinary secular English which an ordinary Englishman could apprehend.

MR. HALDANE said, that if the right hon. Gentleman (Mr. A. J. Balfour) would consider what was the language and what were the clauses of the Acts of which he complained he would find that every word of every line, with the exception of slight alterations made by the Government in the present Bill, carried the verbal inspiration of the late Chancellor of the Exchequer, who took the Act of 1881 and reviewed it by virtue of the provisions of the Act of 1889. They had here language that was well understood, and to complain of such language was to neglect the fact that it bore the seal and imprint of the right hon. Gentleman opposite, who passed it under review. This language was now familiar to the Inland Revenue Authorities and to those gentlemen who were pursuing an industrious and he hoped not over remunerative profession. It was language about which they were glad to learn there was only one appeal pending at present.

MR. GRAHAM MURRAY: There is one in the Scotch Courts also.

MR. HALDANE said, he should think there was at least another one pending in Ireland. Taking it so, here they had language which was well understood. [*Laughter.*] Well; everything in this world was relative. It bore the imprint of the late Chancellor of the Exchequer, for the alterations made in the language of the existing Acts were very slight. The whole principle of the Bill had been to deal with property passing at the death, and the necessary safeguards had been introduced into the Bill. This was quite consistent with modern Parliamentary procedure.

MR. DARLING said, it appeared to the Opposition that the Government were not dealing fairly with those persons who would have to pay the duty. There was an ambiguity in the references, and whether that ambiguity was owing to the action of the late Government or of the present Government did not much matter. The question they had to ask the Government, when they deliberately left out the words "voluntary," "voluntarily," and a reference to a "volunteer," was whether they intended to bring in a class of property which had hitherto been exempt from duty; and, if so, what classes of property did they intend to bring in. Would money settled on marriage be liable to duty?

Sir W. HARCOURT: Certainly.

Mr. DARLING asked why it was not so stated in plain words. Was that the only object in view?

Sir W. HARCOURT: No.

Mr. DARLING: What other property is included?

Mr. R. T. REID: Marriage settlements are included, and settlements for partial consideration.

Mr. DARLING said, the words did not stop short at cases of partial consideration. Were no cases of settlement for total consideration included? He thought the best way to proceed would be to state specifically what was to be included, and omit all reference to what was to be excluded. Here were new Acts of Parliament, one of which was only five years old, and an appeal was pending upon it at this moment. Could it be contended for a moment that to incorporate such Acts was at all the same thing as to refer to so well-established a statute as the Statute of Frauds, which had been in existence some 200 years.

Mr. GRAHAM-MURRAY said, the whole idea and essence of the Customs and Inland Revenue Act of 1889 was voluntary conveyance. It was ridiculous to say that it was a slight change to take out the word "voluntary." The Government were practically introducing a new code; therefore, what it was proposed to do should be clearly stated.

Question put.

The Committee divided:—Ayes 150; Noes 119.—(Division List, No. 77.)

Committee report Progress; to sit again To-morrow.

BUILDING SOCIETIES (No. 2) BILL. (No. 246.)

CONSIDERATION.

Order for Consideration, as amended by the Standing Committee, read.

Sir R. WEBSTER (Isle of Wight) inquired whether it was not possible to take the Bill at an earlier hour, say at 11 instead of 12 o'clock? Hon. Members knew it was a Bill in which much interest was taken, and that there were some important questions involved.

Mr. BYLES (York, W.R., Shipley) said, he should like to support the hon. Gentleman's appeal. He was daily receiving communications upon this subject, and hoped that some reasonable time would be given for discussion.

*__Mr. BARTLEY__ (Islington, N.) said, this Bill was passed by a Select Committee last year, and was one that was urgently needed to be passed into law.

Consideration, as amended by the Standing Committee, deferred till Monday next.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL [*Lords*]—(No. 258.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

Mr. M. HEALY (Cork) asked whether the Bill affected Ireland?

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) said, it involved no interference of the privileges either of the Irish or the Scotch Courts.

Motion agreed to.

Bill read a second time, and committed for Monday next.

PUBLIC WORKS LOANS BILL.—(No. 235.)

THIRD READING.

Order for Third Reading read.

Motion made, and Question proposed, "That the Bill be now read the third time."

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham) said, there was nothing in the Bill to which he thought objection could be taken, and he hoped that the House would allow it to be read a third time.

MR. DANE (Fermanagh, N.) said, he must protest against Bills of this description being brought on at such a time of morning. The Bill was one which affected his constituency.

SIR J. T. HIBBERT said, he had promised the hon. Gentleman to consider any objection which he had to the Bill, and he had consulted the authorities, and found that the proposal in the 4th clause was the outcome of an arrangement between the Irish Land Commissioners and the Board of Works.

MR. T. W. RUSSELL (Tyrone, S.) said, that when this Bill was last before the House he objected to proceeding with it after 12 o'clock, but at the request of the hon. Member for Down he withdrew his objection. He understood that the arrangement arrived at between the two parties was a satisfactory one.

MR. DANE said, he was sorry he could not accept the assurance of the Secretary to the Treasury. When the parties interested in these matters found themselves in a Court of Law they would find no benefit from a section of this kind, which had been passed without any discussion at all.

MR. CONYBEARE (Cornwall, Camborne): Would not Home Rule be the best remedy?

MR. DANE: I differ entirely from the hon. Gentleman.

Motion agreed to.

Bill read the third time, and passed.

BURGH POLICE (SCOTLAND) ACT (1892) AMENDMENT BILL.—(No. 261.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

SIR C. PEARSON (Edinburgh and St. Andrews Universities) asked for an explanation of the measure.

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton) said, that they had received representations from Paisley in favour of an extension of the number of the Corporation from 18 to 24. That was a very reasonable proposal, and they were, therefore, desirous of amending the Act in that respect.

Motion agreed to.

Bill read a second time, and committed for Monday next.

POOR LAW GUARDIANS (IRELAND) (WOMEN) BILL.—(No. 241.)

SECOND READING.

Order for Second Reading read.

MR. T. W. RUSSELL (Tyrone, S.) said, the object of the Bill was to enable women to be elected as Poor Law Guardians in Ireland just as in England

Objection being taken to Further Proceedings, Second Reading deferred till Tuesday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.—(No. 236.)

Read a second time, and committed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 15) BILL.—(No. 237.)

Read a second time, and committed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No. 245.)

Read a second time, and committed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 8) BILL.—(No. 220.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 232.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (GAS) BILL.—(No. 226.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (HOUSING OF WORKING CLASSES) (No. 2) BILL.—(No. 227.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 164.)

Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered To-morrow.

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.—(No. 223.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

NOTICE OF ACCIDENTS BILL.—(No. 144.)

Reported from the Standing Committee on Trade, &c.

Report to lie upon the Table, and to be printed. [No. 149.]

Minutes of Proceedings of the Committee to be printed. [No. 149.]

Bill, as amended by the Standing Committee, to be taken into consideration upon Monday next, and to be printed. [Bill 272.]

SELECTION (STANDING COMMITTEES).

TRADE, &C.

Sir J. MOWBRAY reported from the Committee of Selection; That they had discharged the following Member from the Standing Committee on Trade (including Agriculture and Fishing), Shipping, and Manufactures: Mr. J. Wilson; and had appointed in substitution: Mr. Crombie.

Sir J. MOWBRAY further reported from the Committee; That they had discharged from the Standing Committee on Trade (including Agriculture and Fishing), Shipping, and Manufactures, the following Member, appointed in respect of the Market Gardeners' Compensation Bill: Mr. Hozier; and had appointed in substitution: Mr. Laurence Hardy.

Reports to lie upon the Table.

CHIMNEY SWEEPERS BILL.—(No. 234.)

Read a second time, and committed for Monday next.

DIVORCE BILLS.

Ordered, That the Select Committee on Divorce Bills do consist of,—The Lord Advocate, The Attorney General, Mr. Carson, Mr. Knox, Sir John Mowbray, Sir Charles Pearson, Mr. Stansfeld, Sir Richard Webster, and Mr. Wodehouse.—(*Sir J. Mowbray.*)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (NO. 14) BILL.

On Motion of Mr. J. Morley, Bill to confirm two Provisional Orders made by the Local Government Board for Ireland, under "The Public Health (Ireland) Act, 1878," relating to the urban sanitary district of the township of Kingstown and the rural sanitary district of Mountmelick, ordered to be brought in by Mr. J. Morley and Sir J. T. Hibbert.

Ordered, That Standing Order 193^a be suspended, and that the Bill be read the first time.—(*Mr. J. Morley.*)

Bill presented, and read first time. [Bill 271.]

LAUNDRIES.

Copy presented,—of Reports of the Inspectors of Factories as to Hours of Work, Dangerous Machinery, and Sanitary Condition of Laundries [by Command]; to lie upon the Table.

SHOP HOURS ACT, 1892 (INSPECTORS APPOINTED.)

Return presented,—relative thereto [Address 20th March; *Mr. George Russell*]; to lie upon the Table.

TRADE REPORTS (ANNUAL SERIES.)

Copies presented,—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1383 (Naples), 1384 (Constantinople), 1385 (Buenos Ayres), 1386 (Caracas), 1387, (Vienna), and 1388 (Madeira) [by Command]; to lie upon the Table.

TRADE REPORTS (MISCELLANEOUS SERIES.)

Copy presented,—of Reports on Subjects of General and Commerical Interest, No. 329 (Germany) [by Command]; to lie upon the Table.

POST OFFICE TELEGRAPHISTS.

Return ordered, "showing the number of Telegraphists employed by the Post Office, their wages and other emoluments generally, and conditions of employment in 1872 and 1894, stated separately for London and for the rest of the United Kingdom."—(*Mr. Provand.*)

House adjourned at twenty minutes after Twelve o'clock.

HOUSE OF COMMONS,

Wednesday, 6th June 1894.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 5th June.*]

[SEVENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 2.

SIR R. TEMPLE (Surrey, Kingston) said, that on behalf of his hon. Friend the Member for Preston (Mr. Hanbury), who was absent owing to temporary indisposition, he had to move the omission in page 2 of the words from the second "property" in line 16, to "and" in line 18. At the end of Sub-section (c) it was provided that certain sections of the Customs and Inland Revenue Acts were to be read as if the words "voluntary" and "voluntarily" and a reference to a "volunteer" were omitted therefrom. The Amendment proposed to omit this provision. The Act of 1881 specified several kinds of property which were liable to be brought into account for the purposes of the Account Duty. Those properties, as specified in the Act of 1881, were mainly in the nature of gifts, and the word "voluntary" occurred very frequently in the Act. By the amending Act of 1889 the argument about voluntary arrangements was reiterated and strengthened, and reference was made to the famous "volunteer." The lay mind, observing this constant reiteration of the term "voluntary," inferred that transactions of the nature of gifts alone were contemplated, and that all transactions which involved a consideration were spcifically exempted. Last night the Solicitor General, speaking with his usual candour and courtesy, told the Committee that the object of the omission of the term "voluntary" was to bring under taxation all marriage settlements made within a certain time and certain other transactions of a domestic character which were made for what he described as half-consideration, or partial consideration. Shortly afterwards this doctrine was repeated by the high authority of the Chancellor of the Exchequer. After what had passed on the previous night he need not labour the arguments, because the adoption of such a proposal would manifestly inflict hardship upon certain classes of persons. Surely if any engagements were made for an important consideration, an engagement to marry came into that category. Could there be a more important consideration for a contract than marriage? Nevertheless, these transactions were to come within the ruthless grasp of the present Chancellor of the Exchequer (Sir W. Harcourt). He used this language without meaning any offence to the Chancellor of the Exchequer, but he was so strongly opposed to the policy of grab and grasp which ran through this Bill that he might be excused for expressing his indignation. He must press for more information as to the transactions which were supposed to be made for a partial consideration. There must either be a consideration or not, and he could not understand what was meant by partial consideration. He hoped the Government would give some further explanation on the point, and that they would attempt to justify the bringing under taxation of domestic transactions which hitherto had always been exempted.

Amendment proposed, in page 2, line 16, to leave out from the second "property," to "and," in line 18.—(*Sir R. Temple.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby) said, he could assure the hon. Baronet that there never was any intention of concealing the object of the sub-section. The object of the clause was to bring settled property under the Estate Duty. The Code applied only to voluntary settlements, and they said take this Code and apply it to all settlements, whether voluntary or not. He ventured to say that was a simple, intelligible, and proper form to pursue. Unless they did this, if it should be found hereafter desirable to extend this to a greater subject, they would have to enact a clause saying it should be extended to—he forgot the precise words, but extended to other things. Hon. Members were very anxious to introduce women suffrage, and if they did they would only have to provide in a sub-section to a clause in the amending Act that the words "man" or "person" should include "women." They had already extended it to personal property, and they now said that it should extend to real property. Taking the existing Act, which was well-known to the Inland Revenue and to all solicitors, they said that the principle there established with regard to voluntary settlements should hereafter extend to settlements which were not voluntary. So much for the form in which they proposed to do it. What they did was to omit the word "limitation"; and the question was, ought that to be done? One of the great injustices which they proposed to reform was that property on settlement, whether voluntary or involuntary, escaped Probate Duty as Probate Duty, of course, could only be levied where there was a will proved, and therefore settlements escaped Probate Duty. By the Bill provision was made by which settlements should pay the same contribution to the State as property which passed by will. Let them look at the nature of the injustice they proposed to remedy. If a man left property to his wife and family by will, was it right or wrong that should pay Probate Duty? Therefore, if the property was placed under settlement, why should it not pay duty similar to the Probate Duty when the property was left by will? He did not, however, propose here to raise the question again of the advantage or disadvantage of settlements, but his contention was that it was giving an unfair advantage to settlements; it might be very good or very bad, but they really gave a most distinct fiscal advantage to settlements by exempting them from a duty they would otherwise pay if left by a will, and there was no real reason why that should be so. Then also they knew perfectly well that settlements were the instruments of the well-to-do and not the instruments of people in poorer circumstances. It was quite plain that if a man with £200 a year left property to his wife and children which would have to pay Probate Duty they ought not to allow the wealthy man's property to escape because the property had been put under settlement; therefore they said that the same principle should be applied to voluntary settlements as was applied to settlements that were not voluntary settlements. To strike out these words, as was proposed, was to limit the proposition they had established in the first clause—namely, that settled property should be put under contribution to the Estate Duty just the same as other property. They could not accept the Amendment, which struck at the root of the reform they wished to carry out.

MR. GRANT LAWSON (York, N.R., Thirsk) said that, no doubt the intention of the Government was obvious, but what they were discussing now was one of two matters: whether that intention was put clearly into the Act, and if it was clearly introduced whether it was the proper intention. With regard to the first part of the section, the Chancellor of the Exchequer said his intentions were so-and-so; he described his intentions, but unfortunately they were not put into the Act in clear words. There was a certain place said to be paved with good intentions, but they were not put into words. The Chancellor of the Exchequer referred to the case of the Women's Suffrage Bill, and stated that he did not wish to go through all the Acts, because the term "women" was well understood. Yes, but the term "volunteer" was Greek to those who had not studied the question. There was one matter in connection with this sub-section in which the women of England would be considerably interested. The words as they stood would have the effect of making marriage no longer a valuable consideration, as it had hitherto been considered. If these words passed, every marriage settlement would be as ineffective as if made without marriage, or as if they were *post nuptial* settlements. That he took to be the intention of the clause. Then the Chancellor of the Exchequer seemed to consider it did not matter what the form of settlement was under which the property passed; that all settlements ought to bring something to the Revenue in the shape of Death Duties. Settlements in the Act were defined to be anything settled under the Estates Act. If they passed these words those who had bought property from any man who died within 12 months would be made liable to pay Estate Duty. He did not think that was the intention of the right hon. Gentleman, but that would be the effect of the clause if these words were passed. His hon. Friend who proposed this Amendment said that the subsection referred to five classes of property. Two of them were mere definitions, and therefore there were only three parts of the Act of 1881 which were affected by these words which it was now proposed to leave out. There were three classes of property that had to pay Death Duties under the Act of 1881, which were described (a), (b), and (c) in the Act. The first was property taken under a voluntary disposition purporting to be an immediate gift, not made 12 months before death. That was the first class. The second class was property voluntarily transferred to

> "yourself and some other person so that some beneficial interest may accrue to the survivors.'

The third place in which it came in was under (c), property passing under a past or future voluntary settlement, whereby interest terminable at death was reserved to the settlor. Those were the only three matters with which they were dealing. With regard to the (a) class of property, these words were absolutely meaningless; as regarded (b) they were unnecessary, and as regarded (c) they were absolutely mischievous. Let them take them one by one. The first class was property passing under a voluntary disposition purporting to be an immediate gift in *de vivos*. Those words were meaningless if they took out "voluntary," because if it was a gift it was an immediate transfer. Then take the (b) class—

> "property voluntarily transferred to yourself or some other persons, so that some beneficial interest accrues by survivorship."

That was exactly what was provided for under Sub-section (d); it covered all property so passing, whether the transfer was voluntary or involuntary. It said—

> "Any annuity or other interest purchased or provided by the deceased either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased."

That covered the exact point which was covered by Sub-section (b) of the Act of 1881, Section 38, so that there the words were unnecessary, and they did not bring anything more into the net of the Chancellor of the Exchequer. Take the third class, property passing under a past or future voluntary settlement whereby an interest, terminable by death, was reserved to the settlor, or a right was reserved of pre-emption. He would like to read the exact words of the sub-section, because he wished to show that if they inserted those words they proposed to leave out, they would be doing an injury to the beneficiaries. The words were—

> "Whereby the settlor may have reserved to himself the right, by the exercise of any power, to secure to himself or otherwise his absolute interest in such property."

That was a voluntary settlement, and that would have to pay a duty on the death of the settlor if these words stand. There was a case that came before the Committee sitting upstairs only a fortnight ago, relating to the St. Andrew's Golf Club. In that case a person sold property for £5,000 with a clause in the deed giving himself a right of pre-emption; if they tried to sell to anyone else he was to have the right to reclaim the property. Clearly that came under this Section (c). If that had been a gift to the St. Andrew's Golf Club it would have been a voluntary settlement, and would have to pay duty; but if they took the word "voluntary" out they would make the Golf Club, on the death of the man who sold it, pay Estate Duty, because although they had given good money for the land yet it had been transferred to them with a power of the person who transferred it to secure, by exercise of the power of pre-emption, absolute interest in the property. He should be glad if the learned Solicitor General would enlighten him as to whether this golf club would be able to escape paying such duty if these words were carried? The effect of Section 38 of the Act of 1881, as amended by these words, would be that this property, transferred by an ordinary settlement, though not by voluntary disposition, from A to B, if transferred within 12 months of the death of A, would have to pay Estate Duty. He was glad to see the learned Solicitor General shook his head, and he hoped that that would not be the effect of the words. They had last night from the hon. Member for Haddington (Mr. Haldane) a statement in which the hon. Gentleman said that when property was sold it ceased to be part of the estate. That was a pleasant statement, but unfortunately the speeches of the hon. Member were not incorporated in this Bill. If clear words were put in to show that, they would be able to understand where they were. The Chancellor of the Exchequer remarked just now that the effect of the clauses of the Act of 1881, as amended by the Act of 1889, were now generally understood. But they had not been understood without great legal difficulty and expense. Into that conclusion, which was still existing, the Government were going to throw some other words that would render confusion worse confounded, and entail another series of lawsuits, with a possible appeal to the House of Lords. That was going to be the result of this legislation. It was an excellent thing for the lawyers, but a bad thing for the beneficiaries. If they left out these words nothing would escape, so far as he could see, that ought to be taxed, and he therefore supported the Amendment of the hon. Baronet the Member for the Kingston Division (Sir R. Temple).

*Mr. GIBSON BOWLES (Lynn Regis) thought it was most unfortunate that the Chancellor of the Exchequer should hold the opinion that the well-to-do ought to be taxed more than they were now. The right hon. Gentleman assented to that doctrine.

Sir W. HARCOURT said, he did not put it in that way; what he said was that no one ought to be relieved from the tax; that the person who could afford to make settlements ought not to be relieved any more than the person who could not so afford to make them.

*Mr. GIBSON BOWLES said, he did not think that the Committee in its calmer moments would recognise as a special reason for putting on a special tax the fact that the settlements were made mainly by the well-to-do; they should pay according to their ability, and not merely because they were well-to-do. He also thought it was unfortunate the right hon. Gentleman should defend the particular form of this clause. First, the right hon. Gentleman said that it was very convenient, and that if they were to put in this clause all they meant to include they would not have time to pass the measure through the House of Commons. That was the fault of the Chancellor of the Exchequer in putting too much work on the back of the House of Commons. He himself considered it extremely unfortunate the right hon. Gentleman could not take some simpler method of increasing the amount to be obtained from the Death Duties. It might have been done much more simply if that was his object, but he was afraid the right hon. Gentleman's object had been not to get money, but to oppress a class, and that was why he taxed settlements in this way, because they were a source of the well-to-do. He would point out that, although the Chancellor of the Exchequer fixed his eye upon large settlements, there were an enormous number of small settlements. If they took the total number of settlements they would find that, instead of being made by the well-to-do, by far the largest portion of them were made by poor people, professional men, and others. These settlements consisted mainly of a policy on a man's life, and kept up out of his earnings in order to make some provision for the wife and family. The Chancellor of the Exchequer referred to the Women's Suffrage Bill, and said if they wanted to propose female suffrage they could do it easily by saying that all the clauses that used the word "person" or "men" should also apply to women. That was very simple, but in enacting women's suffrage they would not be bound to define a female, which would alone correspond to what they were doing with this clause. So far as to the form of the clause; now he came to the merits of the Amendment. If hon. Members would refer—he was afraid few of them would take the trouble—to the Act of 1881 and the Act of 1889, and read them together with this Clause (c) they would find they referred solely and exclusively to voluntary acts. The whole essence of Clause 38 of the Act of 1881 was to prevent evasion, and an evasion was a thing that was necessarily voluntary. Every one of the five categories—he made them five, though the hon. and learned Gentleman the Member for Thirsk (Mr. Grant Lawson) only made them three—which were set out in Clause 38 of the Act of 1881, as amended by the Act of 1888, referred to voluntary acts, and it must be so, for they could have no meaning otherwise. For instance, they had got a transfer; what was aimed at was not a real transfer for valuable consideration, but a bogus transfer by which the person who makes the transfer of property retains a hold over it. The essence of it was the voluntary character of it; the essence of every one of the five was the voluntary nature of the act; and then came the Chancellor of the Exchequer, who ramps through the whole of these with the omission of this word "voluntary," which made nonsense of the whole scheme as established by the Acts of 1881 and 1889. The clauses in those Acts were comprehensive, and were enacted with the view of preventing the Revenue being defrauded. But suppose they omitted the word "voluntary," what did it come to? It came to this: that they were claiming to include as the property of the man that of which he had really divested himself for a valuable consideration; they were attempting to establish by this method that that was his property which was not his property. He contended that marriage was a valuable consideration. A valuable consideration meant either cash or connubial bliss. A wife was considered to be worth having, and, therefore, was a valuable consideration. In return for that consideration a man put a certain sum into settlement, and he parted with that money just as much as if he had bought the lease of a property in the New Forest with it. But the Chancellor of the Exchequer proposed that it should be treated as if it were still part of the man's property. The clause was specially aimed at the marriage settlement. That settlement, as a rule, involved the passing of the property at its first change of hands from the husband to the wife. Already the Chancellor of the Exchequer had turned the father out of the family; now he was going to turn the wife out. What the right hon. Gentleman was going to leave in the family was children without father or mother. He could quite see how the Bill had been scrambled together. A consistent and coherent plan of Death Duties had been proposed to the Chancellor of the Exchequer by the Comptroller of Legacy Duties. The Chancellor of the Exchequer had said that the lines were not broad enough, that they did not appeal sufficiently to the great heart of the people, the well-to-do were let off too easily, and that they must have another plan. The right hon. Gentleman then got the assistance of the Member for Haddington and the Member for South Hackney, and a few Commissioners of Inland Revenue, and scrambled up this Bill, with this clause in it taken bodily out of the Act of 1881, which had been applied to a totally different set of circumstances, and so applied in this case as to make it nonsense. It was not right to apply this clause in this way. It was not right, having turned out the father of the family, to seek to turn the wife out. Unless the Chancellor of the Exchequer was prepared to say that in no case was the wife a valuable consideration, he could not possibly stand to this clause.

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) said, there were two points taken by the Amendment, the first being a point of substance and the second a point of drafting. In regard to the purpose of this clause he said yesterday, and the Chancellor of the Exchequer had again said to-day, that the object here was that a settlement in consideration of marriage should be included. That was one object, and the second object was that partial settlements should be provided for. With regard to marriage settlements, what was proposed was that upon the death of the first person who enjoyed a life interest in the property settled Estate Duty should be paid. It was only a question of when the duty was to be paid. Did hon. Gentlemen desire that in the case of a sum of money tied up under a settlement which might last for 60 or 70 years the *corpus* of that property should escape Estate Duty for the whole of that period? [*Cries of* "No, no!"] Of course not.

Mr. GIBSON BOWLES: What I suggested was that when the original settlor had parted with the sum settled for a valuable consideration, then upon his death the duty ought not to be charged.

Mr. R. T. REID said, if the settlor had parted with the money absolutely the duty would not fall upon the death of the settlor, because the settlor was not a life under the settlement at all, and therefore what he might describe as the signal for this Estate Duty would not in that case have arisen. It was not until the death of the first tenant for life that the duty was payable. He did not enter into the case of jointure at present. This was a terrible business which seemed to have troubled the hon. Gentleman, he rather thought, because he had not considered the matter fully. All that was proposed was that there should be one Estate Duty payable during the duration of the settlement, and if the settlor had reserved for himself a life interest his death was the signal for the first duty being paid, and provision was made for the contribution of the various persons according to their several interests. He had been asked to explain the meaning of "partial consideration." If a man parted with his property for full consideration there was an end of the question; but if he settled the property on various persons, reserving a life interest to himself, then the proposal of the Bill was that on the death of the settlor no tax should be payable with respect of anything for which a valuable consideration was given. With regard to the form of the clause, he was sorry the method adopted by the draftsmen did not commend itself to some hon. Gentlemen. Legislation by cross reference was rendered most expedient in some cases. There was a purpose in it, for when particular words in Acts of Parliament, and especially in fiscal Acts, which of necessity were intricate, had either received a construction in the Courts or had been construed by a particular practice, of course it was very expedient that that construction should be followed.

*__Mr. BUTCHER__ (York) said, that they were obliged to the Solicitor General for the conciliatory way in which he had tried to meet their not unfounded apprehensions. He contended that there were many objects sought to be attained by the Solicitor General which were not attained by the words he proposed to retain. In a matter of this sort their primary object ought to be to make the words as clear and as precise as possible. He contended that the words of this sub-section were both vague and illogical, and the effect would be either to bring in as property subject to this Estate Duty property never intended to be brought in, or else to bring in property already brought in under other sub-sections of the clause. The object of Clause 2 was to enumerate and define in as precise a manner as possible the various classes of property which would be subject to the Estate Duty, which he admitted was a legitimate and fair object. The sub-section brought in property at present subject to the Account Duty, but the very essence of the clause imposing the Account Duty was that the property should be subject to voluntary disposition, and when they eliminated the word "voluntary" they annihilated the meaning of the clause altogether. They were introducing totally new considerations, and they did not know where they would be landed. They were destroying the whole meaning of the clause, and were introducing something which might or might not be intended. The Chancellor of the Exchequer had told them that the intention of the Government was to bring in and make subject to the Estate Duty property which was the subject of settlement. To this he offered no objection whatever, but he said that in every case where settled property could legitimately be made subject to Estate Duty it had already been provided for by other sub-sections of the clause. Could the Solicitor General suggest one single instance in which settled property would not be covered by Sub-section (b), even if these words were left out of Sub-section (c)? He did not know any. So far as marriage settlements were concerned, there was no reason whatsoever for putting in these words they objected to at the end of the clause. Take the case of a settlement for a partial consideration. It was a settlement on deceased for life or on another person for life, and upon the death of the first life tenant the property became liable to Estate Duty under Sub-section (b). Therefore, he was entitled to say that every case where the Estate Duty was legitimately chargeable upon settled property passing on the death of the deceased was charged either by Sub-section (b), or by Sub-section (d), and he did not know any cases to which these words could apply except cases of property which ought not to be taxed at all or of property already taxed under other sub-sections. Under these circumstances, he asked the Committee to say that the words were undoubtedly vague, illogical, and unnecessary.

SIR W. HARCOURT observed that the argument of the hon. and learned Member for York had been put, as his arguments were always put, extremely clearly. The hon. Member objected to any provision here as affecting marriage settlements, because, he said, such settlements were already charged under the clauses or sub-clauses they had already passed. The hon. Member said that every charge the Government contemplated or could contemplate under this section was already met under the section which was already passed. If that were so, and if the Government were right in that, then all the objection to this clause, so far as this matter was concerned, was at an end, because the hon. Member admitted that these things, though objectionable as chargeable under this clause, were really already chargeable under the clauses they had passed. Therefore, his objection to the sub-section was merely that it was surplusage. The Government did not take that view. The Attorney General, who, he regretted to say, was unable to be present through illness, was an able authority on this subject, and the hon. and learned Gentleman and the capable draftsmen had considered the matter very carefully. They regarded the words as necessary in order to complete the principle of charging settlements. The Government, of course, relied upon the experience of their very able advisers in this matter.

MR. BUTCHER said, he did say that there were certain things which were legitimately included, but he very much suspected there were many things which were illegitimate which were included in these words.

SIR W. HARCOURT said, the hon. and learned Member did not specify what were the illegitimate things which he thought would be included by these words. The Government were not aware of any illegitimate things that these words would include. In their opinion these words were necessary and proper, and that the Account Act would not, as the hon. and learned Member suggested, be made unworkable by omitting the word "voluntary." He really hoped that under these circumstances the Committee would now allow a decision to be taken on the subject.

MR. A. J. BALFOUR (Manchester, E.) said, he must say that the speech they had heard from the Chancellor of the Exchequer confused his already confused mind as to the intentions of the Government and the draftsmen of the Bill. When they met that morning the Chancellor of the Exchequer began by a long and interesting speech, in which he defended both the draftsmen of the Bill and also the policy the Bill was intended to embody. His defence of the policy of the Bill was the same as he put forward the previous night, but in addition to the argument he then adduced the right hon. Gentleman pointed out that it was a common practice when they wanted to modify an Act of Parliament to introduce a new Act or a new clause of an Act of Parliament, in which they very briefly enumerated certain words in the old Act on which they either put their construction in the new Act or embodied altogether, but the illustration the right hon. Gentleman gave had really no analogy or relation to the case now before them. They might read the sub-section they were now discussing a dozen times and not know what was its meaning. One could hardly read it aloud unless one was unusually articulate and sober. At that time of the day it was impossible to do it, and it required extreme care to make the various syllables form anything articulate, even by an accustomed tongue. If the sub-section was difficult enough to pronounce and understand, it was three times more difficult to understand after it was explained by the Government than it was before. Just consider where they were. After an hour and a-half's discussion the Chancellor of the Exchequer and the Solicitor General told them that the main fundamental objects of the words they were now discussing was to drag within the net of the Chancellor of the Exchequer money passing under marriage settlements. Then the hon. and learned Member for York got up and pointed out that marriage settlements were already included under Sub-section (b) and all that the Chancellor of the Exchequer had to say was that it might be so; that was not the opinion of the draftsmen or the Attorney General, but it was the opinion of the Member for York, and therefore let them pass this sub-section of the clause. Either these matters were included in Sub-section (b) or not; and if they were, then the Committee was to pass a word which had no meaning, which was mere surplusage, and to do that which had already been done by a previous sub-section. That was not the way to do business. That was not the way to draft, to defend, or to pass a Bill. He asked what the meaning of Sub-section (b) and Sub-section (c) was? If they did not mean the same thing, in what did they differ? Did Sub-section (b) include marriage settlements? If so, the speeches of the Solicitor General and the Chancellor of the Exchequer earlier in the morning were obstructive speeches, dealing with matters that were discussed and ought to have been dealt with the previous day when discussing Sub-section (b). If, on the other hand, marriage settlements were not dealt with by Sub-section (b), they required some answer to the objection made by the hon. and learned Member for York, who pointed out that this sub-section was either surplusage or mischievous. They required some explanation. They could hardly proceed with the words until they knew what legal meaning was put on the sub-section by competent legal authorities. He passed from that to the matter of substance, and he preferred to argue the clause on the meaning the Government had themselves placed upon it rather than upon the meaning the Member for York placed upon it, and which the Government were now anxious to snatch at in order to get out of a difficulty. He would assume that the explanation given by the Solicitor General and the Chancellor of the Exchequer was right, that marriage settlements were not included under Sub-section (b) and that the whole

object of Sub-section (c) was to tax marriage settlements not otherwise included in the Bill. He would ask, on that interpretation of Sub-section (c), were the Committee prepared to endorse the policy embodied in that sub-section? They had always decided that certain property was to be caught in the Bill; but when they came to a further proposition that the wife of a man who came into the life interest in settled property which she enjoyed from the time of her marriage in common with her husband, on the death of the husband was to enjoy it alone. When he found out she was to pay Estate Duty he thought they were making a revolution in the laws of taxation which struck at their whole civilised idea of taxation. The Chancellor of the Exchequer and the Solicitor General appeared to think that the case of a wife or widow coming into the sole enjoyment of property was a precisely analogous case to a widow to whom the husband had left money on his demise. He saw no parallel. The law had always held that settlements made on marriage were settlements for valuable consideration. He took that to be a legal fiction, started in order to carry out the broadly equitable proposition that in the case of husband and wife who enjoyed property settled upon them jointly, the relict of the two could not be regarded as an heir in the ordinary sense of the word. It was unjust that the survivor under a marriage settlement should be called upon to pay the duty, and it was an entirely new principle to introduce into our law to regard the relict in the position of an heir coming into the property. He could imagine nothing more contrary to every principle of justice, or to the established views of the relationship of married people. They should, therefore, give the most strenuous resistance to that part of the sub-section. He drew a distinction between the case of the children inheriting after the death of both parents, and the husband or wife inheriting on the death of either. He agreed that the children, on the death of the husband and the wife, ought to pay; but that the husband or the wife was to be regarded as the heir of the other was a proposition he hoped the House would never sanction. One result of the clause did not appear to have been contemplated. If property had been parted with for a consideration not equal to its value, and the man died within a year, the Exchequer naturally sought to take some toll. He asked whether, if in every case of sale where the seller died within the year, the officers of the Inland Revenue would have to overhaul the transaction in order to see whether the consideration for the sale was a sufficient consideration? If so, the results would be great inconvenience and possible injustice.

MR. R. T. REID, replying to the last question put by the right hon. Gentleman, said the power under the present Bill to the Revenue officials would be precisely the same in this particular as it was under the existing law, and at present anything in the nature of a gift or voluntary disposition within 12 months of the death of a testator had to be brought within the account. It was, of course, incumbent on the Revenue authorities to make inquiries where they thought a transaction of this kind had taken place, but it did not involve the overhauling of all sales. As to the point made by the right hon. Gentleman as to marriage settlements, it was really no point at all. They were agreed that some duty must be paid, and the only point was as to the epoch of payment. That did not involve any such point of principle as that raised by the right hon. Gentleman—of the wife becoming heir to her husband. There was on the Paper an Amendment to Clause 6 in his name regulating the payment under settlements of this character, and that clause and Amendment would furnish a fitting opportunity to discuss the question.

MR. GOSCHEN (St. George's, Hanover Square) said, the epoch at which this payment was to take effect was of enormous importance to the persons interested. There might be this case: The children who would inherit ultimately were well placed in life, the daughter married, and the son in a position to pay; whereas the widow, who was the mother of the children, might be placed in an extremely difficult position by having to pay this very duty on coming into sole possession of that which she possessed before. Were they not establishing a new principle, which it would be most undesirable to sanction, by the course which the Government proposed? Were they to sanction the principle that for this purpose husband and wife were not one, and that property which they enjoyed together was not joint property to which they were both equally entitled? All the legislation which bore upon the relation of husband and wife was to that effect. He did not know how far this matter might be carried if this new principle put forward by the Government were to be adopted. The Solicitor General might think the matter as regarded payment was a small matter, but for his part he did not think so. He thought there were many instances in which great hardship indeed might be inflicted upon the widow. Supposing that the settled property consisted of a house, and that the husband and wife had inhabited this house together, but that there were comparatively small means for paying the duty, would it be right that the wife should have to raise the amount of money necessary to pay the duty on that house when her husband died, as if she had inherited that house from him? What a distinction that was from the case of the children. The children would have houses of their own; very possibly they might have gone out into life, they had not got that same identity to the deceased as the identity between husband and wife; therefore he begged most respectfully to put these two points in reply to the speech of the Solicitor General. In the first place, they were establishing a new principle, which could not, he thought, be defended, and which the Solicitor General only tried to defend on the plea that they were only changing the epoch. He contended that not only were they changing the epoch, but the very principles upon which the duties were levied, for a principle which might have existed once, but which certainly all legislation had attempted to avoid as far as possible—namely, that the wife should not be burdened with heavy duties upon the death of her husband. The principle was the one point and the hardship to the widow was the other point. He did not think that the hon. and learned Solicitor General had at all appreciated the magnitude of this point. When he drew attention to this matter on the Second Reading of the Bill, he received a sympathetic reply from the Chancellor of the Exchequer, who admitted that there was some force in his contention, and said that this question of a wife coming into possession of property which had belonged to husband and wife jointly was a matter which would be considered in Committee. He still hoped, therefore, that the Government would introduce some words into the clause which would remove this injustice.

Sir W. HARCOURT observed that if he could concede this point without departing from the principle of the Bill he should gladly do as was suggested. What was the principle of the Bill? The principle of the Bill was that this tax was payable not out of what anybody got, be it the widow or anybody else, but out of property which passed on the death of the deceased, and that was totally regardless of the person or persons ultimately affected by the distribution of the money. He could not depart from that principle without doing violence to the fundamental principle on which the Bill was based. If they made exceptions to that principle they broke down the foundation on which the Bill was constructed. He ventured to say that cases of probate were far more numerous than cases of settlement—that there were 10 cases of property that passed by will to one that passed by settlement. No doubt the class to which they in that House belonged made settlements, but they were not the majority of the people of the country. Personal property in the great majority of cases passed by will to the widow, and the widow was charged. An artizan left his house to his widow by will, and she paid Probate Duty; but if a wealthier man left his house to his widow, that being by settlement, she would not have to pay. It was impossible not to see the extreme injustice of the present state of the law. It was not the nature of the instrument which ought to exempt. He heard of an instance the other day of the injustice of making the instrument the test of the duty and not the value. Two houses in Piccadilly passed on the demise of their owner. One was a leasehold from the Crown, and the duty was between £2,000 and £3,000; the other, being one of the great freeholds, paid only as many hundreds. This was the kind of thing the Bill was intended to put an end to. They could not deal with settlement upon a different footing to the will-making class. The will-making class of the community were the majority of the people of this country; they taxed them, and whilst taxing them they ought not to let the wealthier classes escape taxation. He held that Sub-section (c) was necessary to the clause.

Mr. COURTNEY (Cornwall, Bodmin) said, the argument of the right hon. Gentleman the Chancellor of the Exchequer was a very forcible one—namely, that if the property was such as had been charged Probate Duty in the past when passing by will, and which would remain so in the future, they must, in order to secure the Revenue from fraud, deal equally with all classes of the community. That was a good position, unless they went further than the right hon. Gentleman the Leader of the Opposition and say that whether under will or settlement property passing between husband and wife should not be chargeable. That would rest on the suggestion that the husband and wife constituted a community—which was the common idea of the French law—the community lasting until the marriage of a survivor. They could not distinguish between a will and a post-nuptial settlement; and what was the difference between a post-nuptial settlement and a settlement made in anticipation of marriage? A great deal was to be said in favour of waiting for the death of both husband and wife before making the duty payable. But this question could not be dealt with on the present Amendment without mixing it up with other issues. He would suggest that consideration of the question could better be entered upon an Amendment of the hon. Member for East Somerset (Mr. H. Hobhouse), later on, which provided—

> "That Estate Duty shall not be payable on any property passing from a wife to a husband, or from a husband to a wife."

Mr. BYRNE said, the Amendment now before the Committee was one of great importance, as the sub-section they were dealing with contained a great deal more than the Government evidently intended. All through the proceedings on the Bill they had been assured that the duty proposed to be levied was intended to be an analogue to the Probate Duty by taking in whole estates and leaving Succession and Legacy Duty still to be payable. Was it the fact that the analogy would bear in the present case? He ventured to say "no." Probate Duty was paid by a man for what he had power to dispose of, and for the right to dispose of it when he gave it away by will. The Account Duty was paid in the same way. The analogy was perfect; but the moment they went beyond that the analogy ceased. If the Government were going to charge the beneficiaries under the new Estate Duty they were including a duty analogous to the Succession and Legacy Duty. It was true they were sweeping in Probate Duty along with it, but the analogy was lost immediately. Confusion was introduced by reason of mixing up two things together. The result of the sub-section would be in certain cases to charge property with a double duty. If a man bought a reversion for £5,000, not only would he have to pay duty on the conveyance, but duty would have to be paid upon the £5,000 which he himself had paid for the purchase of the reversion on his death. It was well enough to say—as they had done in the previous sub-section—that on the increase of a beneficial interest on the death of a person interest had to be paid, but that was not what was said here. By this delphic sub-section they were introducing — perhaps accidentally — cases which would produce great injustice, and cases which the Government could not mean to bring in.

MR. A. J. BALFOUR said, that as to the proper principle which ought to animate the Committee in dealing with property passing from a husband to a wife, or from a wife to a husband, he entirely agreed with the observations that had fallen from his right hon. Friend the Member for the Bodmin Division of Cornwall. It would be better to defer the further discussion of the point raised until the Amendment of the hon. Member for Somerset was before the Committee. He was rather afraid, however, that in taking that course the Government, who held that the present Amendment was too invidious and would only benefit a small class of the community, would declare that the Amendment of the hon. Member for Somerset was too big. It was, therefore, with some apprehension that he agreed to defer the discussion to the broader issue of the hon. Member for Somerset. But that being deferred on the present Amendment there was only a technical point to be settled. He thought that probably a word or two from the Chancellor of the Exchequer would remove the difficulty as to procedure.

SIR W. HARCOURT said, he did not understand how the question raised by the hon. Member (Mr. Byrne) came under the Amendment.

MR. TOMLINSON said, that if the Amendment were accepted the mischief the hon. and learned Member had pointed out would be done away with. If the hon. Member's views were correct there would be the hardship of a double duty being charged in certain cases. That, presumably, was not the desire of the Government, therefore let them promise to prevent that hardship taking place.

MR. HENEAGE (Great Grimsby) said, that the Amendment of the hon. Member for Somerset would govern the present sub-section as well as the other part of the clause.

*MR. MATTHEWS (Birmingham, E.) said, that the scheme of the Government would enable and require the Inland Revenue to inquire into the adequacy of the consideration given for the transference of property during life. However *bonâ fide* the transaction might have been, it would be open to the Inland Revenue to rip it up, and to charge duty, not on the consideration given, but on the consideration which, in their opinion, ought to have been given.

SIR W. HARCOURT said, he hoped the Committee would not go on discussing these minor points. There was no objection taken to the principle of the sub-section. There was really no intention on the part of the Government to charge double duty. A clause would be brought up later dealing with "valuable consideration." He could promise that the matter should be examined, and if there were found to be such injustice as had been suggested, it should receive attention.

Question put, and agreed to.

MR. COURTNEY moved an Amendment to insert in Sub-section (d) exemption of any annuity not exceeding £100 from the definition of "property" liable to Estate Duty. This Amendment, he hoped, would be accepted by the right hon. Gentleman. Its object was very simple and would require but very few minutes to state. The sub-section dealt with, among other things, annuities, and this Amendment was specially intended to meet the case of small joint annuities which on the death of one of the annuitants would become chargeable with Succession Duty. That tax would have to be paid by the survivor of the two annuitants. As examples of cases in which the imposition of the new duty would fall with extreme hardness he mentioned that of a husband and wife who in their old age had sunk what little capital they had saved in that description of investment as a provision in old age; and also that of old ladies or two sisters who had purchased an annuity of perhaps £100 in order to increase their slender income. At the most, £100 a year would but give these persons sufficient to provide themselves with the bare necessaries of life. The difference that this exemption would make to the Revenue would be very small, but to persons in reduced circumstances it was a matter of the greatest importance. To inflict such a burden upon small annuitants would also be directly contrary to the wishes that had been freely expressed in the House that some scheme for providing old-age pensions should be brought forward. This class of persons also often paid Income Tax, although it was not necessary for them to do so if they understood how to claim exemption; and he pointed out that where they did so, they paid, not on the value of the annuity, but on the value of their property. He hoped, therefore, that hon. Members would support him in his Amendment to exempt such small annuities from the operation of the section.

Amendment proposed, in page 2, line 19, after "annuity," insert "exceeding one hundred pounds per annum."—*(Mr. Courtney.)*

Sir W. HARCOURT said, that under the Amendment sums of £500 and £700 might, if invested in annuities, escape the Estate Duty. The Bill reduced the duty payable on Small Estates, and it would not be safe to make a distinction between different kinds of investments. He was prepared to exempt from duty reversions purchased for full value, but though he was in sympathy with a great deal that the right hon. Gentleman had said, he could not agree to the Amendment.

Mr. Courtney

Mr. FORWOOD (Lancashire, Ormskirk) said, he would put one point before the right hon. Gentleman the Chancellor of the Exchequer. Where a joint annuity had been purchased which would pass to the survivor the right hon. Gentleman wished to exempt the survivor from the payment of Estate Duty on the increased sum received. The right hon. Gentleman objected to that as drawing a distinction between one class of property and another. He (Mr. Forwood) would put this position: in the case of an annuity purchased from an Insurance Company in England it was probable that the Chancellor of the Exchequer might see his way to put a duty on the increased annuity coming to the survivor. But supposing the annuity was purchased in an American office, and the whole of the property of the husband and wife had been sunk in the transaction. There would be no letters of administration to be proved. The American life office would continue to pay the annuity to the survivor without the Chancellor of the Exchequer having any knowledge of the change of circumstances. Clearly, if the Amendment were not accepted, a premium would be put upon annuities purchased in American Life Offices as against those purchased in English Life Offices, while the former would escape the latter would have to pay Estate Duty.

Sir W. HARCOURT said, he thanked the right hon. Member for having drawn his attention to this matter. He would promise carefully to consider it. His desire was that no foreign property should escape duty.

Sir D. MACFARLANE (Argyll) said, he was in sympathy with a great deal which had fallen from the right hon. Gentleman the Member for Bodmin. It would not be any more improper to exempt certain annuities from taxation than it was to exempt certain incomes from Income Tax. He would plead for the exemption of small annuities. Take the case of an aged couple having an annuity of £100 between them. One of them died, and surely the only sum that it should be possible to tax should be the one-half accruing to the survivor. He would suggest, however, that these small annuities should be exempted altogether. He would not say at what figure he would limit the exemption, but he would not increase the amount payable at present on small annuities. He would abolish it altogether. The Revenue would not lose much. Chancellors of the Exchequer were naturally hard-hearted, and were unable to see any difference between one person and another except in regard to the amount of taxation they paid. These discussions for the past day or two had been in the highest degree technical, and he had not felt himself competent to take part in them, but on this point he had listened to counsel on either side, and felt bound to plead for the holders of small annuities. He could not help remarking how the opinions of legal gentlemen differed according to the side of the House on which they sat.

*Mr. BARTLEY said, he did not think the Amendment before the Committee was in the best form. The proposal he had himself put upon the Paper met the case of survivorships, he thought, better than that under discussion. His Amendment was to add after line 23—

> "Provided that this sub-section shall not apply to survivorship annuities payable as long as one of the parties survive."

What had been said about small annuities being held by husband and wife of advanced years or two elderly sisters was quite true. It was conceivable that an old couple of 70 or 80 might have a small joint annuity; and when one died the survivor would have to pay on one-half of the annuity practically the same amount as if it were a freehold estate. That seemed to be unfair. He saw nothing in the Bill which would enable the charge to be made as on a short life interest. Investments like these were most proper for persons with small accumulated savings and no children dependent on them. It was better than taking an annuity on one life, though one might be much younger than the other. Many of these annuities only amounted to £10, £20, or £30, and it seemed astonishing that, under what was called a popular Budget, the survivor, in the case of an old couple who had scraped together £300, might have to pay away a year's income to meet the tax. These persons paid an excessive amount of taxation, because they paid on the gross amount. If they invested in Consols they would only pay on the interest they received. The Chancellor of the Exchequer, when he used the expression "it is not safe" to allow an aged couple to buy a joint annuity under the terms of the Amendment, could not have meant what he said.

Mr. GRANT LAWSON said, that besides the two courses which the Chancellor of the Exchequer had mentioned as being open to these people—namely, investing the money in annuities or keeping it—there was the third course of spending the money, in which case the Exchequer would get nothing. The question was, whether these investments, from the point of view of thrift, were to be encouraged or discouraged? The right hon. Gentleman had discovered that all purchasers of settlements were not money-lenders, as he had declared——

Sir W. HARCOURT: I never said anything of the kind.

Mr. GRANT LAWSON: He said I was speaking for the money-lenders, but he now finds that the Insurance Companies buy settlements.

Sir W. HARCOURT: I thought the hon. Member accepted the offer I made on a previous occasion. If the hon. Member objects to my concession, I will withdraw it, and I shall not consider myself bound by the statement I have made.

Mr. GRANT LAWSON: I take the concession on the principle that half a loaf is better than no bread.

Sir W. HARCOURT: I withdraw my offer.

Sir M. HICKS-BEACH (Bristol, W.) said, he could not imagine that the Chancellor of the Exchequer was serious in what he had said. The strongest representations had been made to the right hon. Gentleman by his hon. Friend (Mr. Grant Lawson) on behalf of certain Insurance Companies, and the right hon. Gentleman had stated to the House and the public that he was prepared to make some concession. Now, because his hon. Friend had said something was required beyond the concession, the right hon. Gentleman proposed to withdraw it. That was not the proper way to deal with a matter of this kind.

Sir W. HARCOURT said, he merely desired to emphasise the spirit with which concessions were met by the Opposition. He had endeavoured to receive in a spirit of conciliation suggestions which had been made, and he was met by such a speech as that of the hon. Member (Mr. Grant Lawson). He did not mean, however, to retire from his offer, but only desired to point out the spirit in which the Government were met when they endeavoured to make concessions.

SIR M. HICKS-BEACH said, he was glad that he had been able to appeal satisfactorily from the Chancellor of the Exchequer in an angry mood——

SIR W. HARCOURT: Righteous indignation!

SIR M. HICKS-BEACH said, that if anyone had cause for righteous indignation it was his hon. Friend, who had been accused of speaking on behalf of money-lenders.

SIR W. HARCOURT said, he had made no imputation on the hon. Member. He only pointed out that the effect of the hon. Member's proposal would benefit the money-lenders as well as the Insurance Companies.

SIR M. HICKS-BEACH asked whether the right hon. Gentleman intended that the concession which he had announced should apply to the Insurance Companies alone, and not to anyone else who had lent money on these reversions?

SIR W. HARCOURT: I am afraid my concession must shine on the just and unjust alike. I cannot distinguish.

SIR M. HICKS-BEACH asked whether the Chancellor of the Exchequer would, as soon as possible, place his Amendment on the Paper, in order that those interested in the subject might have an opportunity of knowing what was to be done?

SIR W. HARCOURT: I will do that, and take a lesson from what has happened, and never announce a concession beforehand.

MR. GIBSON BOWLES addressed a question to the Chancellor of the Exchequer.

SIR W. HARCOURT: I have to apologise for making that statement, and I have to say now that I will say no more on the subject. It was an irregularity, and it is one which I will not repeat.

*MR. GIBSON BOWLES said, he could not conceive how the Chancellor of the Exchequer, of all people, could oppose the Amendment before the Committee. The right hon. Gentleman was always telling them that the object of the Finance Bill was to put the duties on the richest people, and here was a proposal made in the same spirit as that which had animated the right hon. Gentleman in dealing with the Income Tax—a proposal to exempt from payment persons in receipt of small annuities. He had heard no reason why the Amendment should not be adopted.

*MR. T. H. BOLTON (St. Pancras, N.) said, he hoped that the proposition might be accepted. As the Bill stood a great deal of annoyance would be caused to poor persons. He was astonished that there should be any objection to the Amendment, because the strongest argument used in course of the discussions which had taken place on graduation was that only those who could afford it should pay the increased duty. Where there was special provision made for exemption from Income Tax there surely ought to be exemption from this duty. If £100 was too much, possibly the right hon. Gentleman the Member for Bodmin would accept £50, or be grateful for any concession which would have the effect of relieving a deserving class of persons who already had their claim recognised by exemption from Income Tax.

MR. COURTNEY (Cornwall, Bodmin) said, the point of the Chancellor of the Exchequer was that they ought not to allow a tax to be evaded by a change of form. His answer was, that the mere fact of the annuities being in existence proved the extreme poverty of their recipients. It was not so much a question of an increase of duty, but was for all purposes a new tax placed upon a certain class of persons.

SIR M. HICKS-BEACH (Bristol, W.) said, he thought there was a great deal of force in the objection which the Chancellor of the Exchequer had raised to the proposal of his right hon. Friend. As it stood it appeared to him that it would be possible for a single individual to purchase any number of annuities of not more than £100, so that he might exempt himself from the operation of the tax. At the same time, there was, no doubt, a considerable hardship likely to arise in the case of small annuities, and particularly in the case of survivorship annuities, and he asked the Chancellor of the Exchequer whether he could not promise a favourable consideration of cases of this kind?

SIR W. HARCOURT said, he was willing to see what could be done in the direction aimed at by the right hon. Gentleman who had moved the Amendment. He was afraid that the Amendment as it stood would lead to evasion of the tax, but, as he had said, he would consider the matter, and at the proper moment announce his decision.

MR. COURTNEY said, that if a man bought annuities in the names of 50 other persons, he would place upon them the responsibility for the payment of the tax, which would not, therefore, be evaded. In view, however, of the statement of the Chancellor of the Exchequer, he would ask leave to withdraw his Amendment.

Amendment, by leave, withdrawn.

MR. GRANT LAWSON (York, N.R., Thirsk) said, he had an Amendment upon the Paper which gave effect to his objection to retrospective action of the Bill, and also guarded the interests of Railway Companies. He would not move the Amendment now, but thought it advisable to wait until the other Amendments had been moved.

*MR. DARLING (Deptford) said, he desired to move an Amendment to omit all the words after "alone," in line 20, to the end of Sub-section (d). It would therefore be necessary to omit the word "either" after "deceased."

THE CHAIRMAN said, it would be necessary for the hon. Gentleman to take the discussion on the word "either."

*MR. DARLING, continuing, said, that although the Solicitor General might not have been responsible for these words in the first instance, he must now be regarded as having adopted them. The words of the sub-section were—

> "Any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased."

These words were extremely wide and would include such a case as this. Two persons, A and B, might buy an annuity for the benefit of C. A and B arranged between themselves that A should find £1,000 and B £100. When B died C was to come into the benefit of the annuity bought for £1,100. If this clause were passed B's estate would have to pay duty upon the whole £1,100, although he had received no beneficiary interest at all. All that B had done was to act in concert with A, who found the £1,000 for the purchase of an annuity for the benefit of C, he himself only finding £100. The clause provided that the duty should be payable to the extent of the beneficial interest accruing or arising from survivorship. The beneficial interest would accrue to C on the death of B, and the extent to which it would accrue was that it would be a beneficiary interest representing such an annuity as £1,100 would purchase. B's estate would consequently be charged in respect of a transaction which brought to him no advantage whatever. He wanted to know whether this was not a perfectly possible case to arise under the clause? He did not know whether the Solicitor General was aware of the full enormity of putting a tax upon B in regard to his participation in the purchase of this annuity. It could not be said that B had any interest to the extent of more than £100; yet if this clause passed B might be charged upon the result of an investment of £1,100 of which he had contributed only £100, and which represented more money than B ever had in his life. He should be glad if the Solicitor General would direct his attention to this matter and tell the Committee whether the case he had put was not possible. He moved to omit "either."

Amendment proposed, to leave out the word "either."—*(Mr. Darling.)*

Question proposed, "That the word 'either' stand part of the Clause."

MR. R. T. REID said, he could not accept the Amendment. The case of B could not be specially considered. He thought the purpose of the clause was apparent to the House. It was intended to prevent evasion. Section 38 of the Act of 1881 had a somewhat similar object, but that section did not quite cover this Bill. The clause struck at the possibility of the purchase of annuities, the benefit of which was to arise upon the purchaser's death.

*MR. DARLING said, he had put before the hon. and learned Solicitor General a supposititious case of distinct hardship, and one which might easily arise if the Government insisted upon the passing of this clause. It might be that they intended to meet a certain evil, but he was surely entitled to put to the Solicitor General a case which, as a fact, contrary to what the Solicitor General alleged, took him no time to think out, and which struck him directly he read the clause, and to ask him whether such a case might not arise. He would inquire of the Government whether it was necessary to use such words as "in concert"? If the expression was used the Government must, at all events, take the full consequences. It was no answer for the Chancellor of the Exchequer or the Solicitor General to say that they could not reply to a point of this kind on sight; but if that was so, the hon. and learned Gentleman might postpone the settlement of the subject until he had had time to think over it; they, for their part, were not bound to pass a clause which they did not understand.

MR. GOSCHEN (St. George's, Hanover Square) said, he thought that collision of opinion might be avoided if the Solicitor General would clear up a matter in regard to which the House was undoubtedly entitled to some information. His hon. and learned Friend (Mr. Darling) had given them a distinct instance of hardship which would arise under the Bill as it was drawn. The Solicitor General had told them that he could not deal with the case on sight. That might be quite reasonable, but if the hon. Gentleman could not deal with the case at sight he could, at all events, indicate generally whether he could make any alteration in the clause.

SIR R. WEBSTER (Isle of Wight) said, the Solicitor General could perhaps answer affirmatively whether he could deal with a particular case such as that put forward by the hon. and learned Member for Deptford.

MR. R. T. REID said, it was exceedingly hard to answer a complicated question of this kind without having had time for consideration. The substance of the point presented to him was whether in the case of two persons, both of whom paid a portion of money towards the purchase of an annuity for the benefit of a third person——

SIR R. WEBSTER: Take the case of a father and an uncle purchasing an annuity for the benefit of a child.

MR. R. T. REID, continuing, said, that taking a case of that kind the fact would be that two persons were contributing to the fund in order to buy an annuity for a third person. He thought that, according to the case presented, the Estate Duty would only be charged upon one person; but, as he had stated, the question was a complicated one and could not be answered offhand.

SIR R. WEBSTER said, that upon this point the explanation of the Solicitor General was clear, but he did not understand as yet what were the intentions of the Government when the life dropped.

*MR. GIBSON BOWLES (Lynn Regis) said, they had been informed by the Solicitor General that this paragraph was to prevent evasion, but he could not conceive of anything that was included under the paragraph that was not included in Clause 38 of the Act of 1881, as amended by the Act of 1889. He very much doubted if the clause was necessary.

MR. BYRNE (Essex, Walthamstow) said, he thought it would be better if the Amendment were withdrawn. Clause 1 showed in respect of what property Estate Duty was to be levied, and Clause 2 more or less accurately defined the property passing on death, and as he understood it the question was one of the payment of the duty out of the estate.

MR. DARLING said, he should be glad to know if the Solicitor General, adopting the suggestion of the right hon. Gentleman the Member for the Isle of Wight, would state whether it was possible to meet a case equivalent to that which he had put forward? Otherwise it would be necessary for him to take a Division upon the Amendment.

MR. R. T. REID said, he would undertake to look into this matter, and give a reply as soon as possible.

MR. GOSCHEN said, he would like to hear a more decisive statement from the Solicitor General.

MR. R. T. REID said, that if he were shown to be wrong he should be prepared to alter his statement.

Amendment, by leave, withdrawn.

MR. BYRNE said, he wished to move an Amendment excluding from Sub-section (d), which dealt with annuities and other joint and sole interests, property dealt with in Sub-sections (b) and (c), which affected property in which the deceased or any other person had an interest ceasing on the death of the deceased when a benefit accrued or arose to any person. The sub-section looked very formidable, but its meaning was not clear. The Amendment would make it capable of being understood.

Amendment proposed, in page 2, line 21, after the word "person," to insert the words "and not included in Sub-sections (b) and (c) hereof."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, he trusted the hon. and learned Member would not press the Amendment, for the reason that cases might arise which would come under more than one sub-section, and in dealing with such a complicated subject it was impossible that the sections could be so drawn as to be mutually exclusive one of the other.

SIR M. HICKS-BEACH said, the hon. and learned Gentleman (Mr. Byrne) could not understand the meaning of the sub-section. With the difficulty a layman would have in interpreting the provisions of the Bill, the Committee were entitled to a more detailed answer than the Solicitor General had given. Could the hon. and learned Gentleman not tell the Committee what the sub-section meant?

MR. R. T. REID said, he had twice pointed out, in answer to the right hon. Member for Deptford and the right hon. Gentleman the Member for St. George's, Sub-section (d) would bring in a class not included in (c).

SIR R. WEBSTER said, the Solicitor General could not have considered what this Amendment was. The Opposition had no objection to saying the same thing over and over again, but it was obviously desirable for the purposes of construction that the paragraph should not include what was already in (b) and (c).

Question put.

The Committee divided:—Ayes 145; Noes 192.—(Division List, No. 78.)

Another Amendment proposed, in page 2, line 22, to leave out the words "by survivorship or otherwise," and insert the words "to any person."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, he thought he would be able to satisfy the hon. and learned Member that it would be better to leave the words as they were, but, if not, he would make any necessary Amendment.

Amendment, by leave, withdrawn.

MR. BARTLEY (Islington, N.) moved in page 2, line 23, to add—

> "Provided that this sub-section shall not apply to survivorship annuities payable as long as one of the parties survive."

He said, he thought this proposal raised the question of survivorship between husband and wife, and between elderly maiden ladies more precisely perhaps than any other form of Amendment, and it was not open to the objection that had been urged by the Chancellor of the Exchequer to a previous Amendment—namely, that persons might buy annuities wholesale in order to avoid the tax, although he (Mr. Bartley) could not conceive that any persons would buy them wholesale.

Amendment proposed, in page 2, line 23, at end, add—

> "Provided that this sub-section shall not apply to survivorship annuities payable as long as one of the parties survive."—(*Mr Bartley.*)

Question proposed, "That those words be there added."

SIR W. HARCOURT said, he thought it had been understood that the discussion of this question was to be postponed until the Amendment of the hon. Member for East Somerset (Mr. H. Hobhouse) was reached. It seemed to him that the present Amendment would open the door to any amount of evasion.

MR. TOMLINSON (Preston) remarked that the case which had been mentioned of the two maiden ladies who had an annuity upon their joint lives and upon the life of the survivor was one which was well deserving of sympathy. It would be a great hardship if on the death of one of those ladies the other had to pay duty.

Mr. BARTLEY observed that the cost of annuities upon the lives of father and son was quite prohibitory, and as a matter of practice joint annuities were only bought upon the lives of a husband and wife, or of two sisters.

Sir W. HARCOURT: We are going to discuss that on another Amendment, and I would ask the hon. Member to reserve what he has to say until we come to the Amendment of the hon. Member for Somerset.

Mr. BARTLEY said, the cases of husbands and wives were not the only cases. There were many other cases, such as that of two sisters who clubbed together to buy annuities to provide for themselves to the end of their days. It seemed to him unreasonable in a Budget where they were doing everything they could to gain a large interest in the country not to take into consideration the hard case of these most deserving people. He certainly should take a Division on the clause.

Sir M. HICKS-BEACH said, there was another point that arose on the question besides that which was raised by this Amendment—namely, the question of the amount of the annuity where the estate was devisable. He believed the right hon. Gentleman had undertaken to consider that as well as the case of the survivor. [Sir W. Harcourt: Yes.] He was glad to hear that was so. So far as the survivor was concerned, he should feel difficulty in voting with his hon. Friend behind him, and he hoped his hon. Friend would not think it necessary to carry it to a Division. The great bulk of these cases would no doubt arise between husband and wife, and the right hon. Gentleman was right when he said this had better be discussed on the Amendment of the hon. Member for Somerset (Mr. H. Hobhouse.) He hoped that his hon. Friend would not press the matter to a Division.

Question put, and negatived.

Mr. Tomlinson

Mr. BARTLEY said, he did not know whether this next Amendment was met by that of the hon. Gentleman's or not. It ran as follows:—

"Clause 2, page 2, line 23, at end, add—'Provided that this sub-section shall not apply to the Commissioners for the Reduction of the National Debt, or any Insurance or other Company or person who may have *bonâ fide* granted the annuity.'"

He was not quite sure where they stood on the statement of the right hon. Gentleman. If he understood he was going to bring up a clause that would meet this he would not press this Amendment, but it was certainly a substantial point, and the clause as now drawn did work very hardly on these institutions. He did not wish to waste any time, and if the right hon. Gentleman was going to bring up a clause that would meet the case he would not move his Amendment.

Sir W. HARCOURT said, he would bring up a clause to relieve existing purchasers.

Mr. BARTLEY asked if he was to understand that that would only apply to those already made? As he could not get an answer from the Chancellor of the Exchequer he would move his Amendment. It was in the knowledge of the Committee there were many of these cases where annuities were provided by Insurance Companies, and it appeared to him that great difficulties would arise as to the real position of Insurance Companies if this clause stood in its present form. He could not imagine, on the death of the person to whom an annuity had been granted, that any charge or claim could be made to the estate or on the Insurance Company. He thought there was great doubt, and in order to get some answer from the Solicitor General he moved that these words be put in.

Amendment proposed, in page 2, line 23, at end, add—

"Provided that this sub-section shall not apply to the Commissioners for the Reduction of the National Debt, or any Insurance or other Company or person who may have *bonâ fide* granted the annuity."

Question proposed, "That those words be there added."

Mr. R. T. REID said, the hon. Gentleman, as he understood the purport of the Amendment, wanted to provide that, by reason of the falling in of an annuity granted by an Insurance Company, no burden should fall on the insurers—that was to say, upon the Company. The hon. Member might be perfectly satisfied that this could not be so under this clause, or any other part of the Bill. The Company made a bargain for a lump sum of money, and when the annuity fell in nothing passed. Another reason why no burden fell upon the Company was that it was a commercial transaction, and the most careful consideration had been given to cases of that kind. He thought that covered the question the hon. Member put. At the end of the clause words would have to be brought up dealing with all transactions in which full consideration had been given.

SIR M. HICKS-BEACH said, he should like to understand this a little more. Supposing a person sold for *bonâ fide* value an annuity on his property to a man for his life, and the annuitant died would the person having the property have to pay duty on the death of the annuitant?

MR. R. T. REID: No, Sir. If a man had given an annuity on his property he had received value in return for it, and it was therefore a fair commercial transaction, and would be made so by the clause to be introduced.

MR. BARTLEY said, as he understood it, the hon. and learned Gentleman thought it would be so, but was not certain, and proposed to bring up a clause to make it perfectly certain. On the understanding there was no possibility of liability on the part of the Company, and on the understanding that the clause to be brought up would make that clear, he would not press his Amendment.

*MR. T. H. BOLTON asked if the clause would extend to valuable consideration as well as money consideration? Let them take the instance of a man who charged his estate with a life annuity on the marriage of his son. If the son died during the life of the man granting the charge, would there be a succession involving the payment of duty? The consideration in that case was not a money consideration, but it was a valuable consideration recognised by the law.

MR. R. T. REID said, perhaps he could answer the point better by reading the clause he proposed to put down, and if it was found not to be sufficient it could be amended, but it would not be in Order to discuss it at the present moment. The clause would run as follows:—

"After 'deceased,' insert 'nor include property passing under a disposition made *bonâ fide* for good consideration in money or money's worth given, or reserved for the use or benefit of the person making the disposition to the extent of such consideration.'"

MR. T. H. BOLTON said, the clause just read out would not cover the case he had suggested, and he would ask the hon. and learned Gentleman to further consider the matter.

Amendment, by leave, withdrawn.

*MR. T. H. BOLTON said, the portion of the clause to which his Amendment—"Clause 2, page 2, leave out lines 24 to 27"—applied raised large and important considerations in which great interest was taken, but as it was desirable that the Colonies should have further opportunities for expressing their opinions, and further attention should be given to the matter by the Government before a general discussion took place upon this part of the clause, he did not propose to move his Amendment, but to reserve his right to move it upon the Report stage.

*MR. BUTCHER (York) said, the Amendment which he now begged to move was merely a drafting Amendment.

Amendment proposed, in page 2, line 28, to leave out the words "Estate Duty shall not be payable in respect of," and insert "Property passing on the death of the deceased shall not include."—(*Mr. J. G. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID pointed out that this would be covered by the Amendment that he had put down to this clause in line 24—to leave out "such property," and insert "property passing on the death of the deceased." The clause would then run as follows:—

"And all property passing on the death of the deceased when situate out of the United Kingdom shall be included only if it is liable to Legacy and Succession Duty."

He hoped that would be satisfactory to the hon. Gentleman.

Mr. BUTCHER thought that would carry out his object, and he would therefore withdraw his Amendment.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 2, line 24, to leave out "such property," and insert "property passing on the death of the deceased."

Page 2, line 25, after "included," insert "only."

Mr. H. HOBHOUSE (Somerset, E.) said, he desired by his Amendment to raise in the simplest form the principle whether they were going to discourage property passing from the husband to the wife and the wife to the husband. The most reasonable justification that had been put forward for these new duties was that this Estate Duty was in the nature of a deferred Income Tax, which was to be paid at certain standard intervals. The equity of such a tax seemed to him to depend very much on what the standard interval was to be. He should have thought that the proper standard interval was a generation. It was obvious that in many cases these duties would be paid, not by successive generations, but by successors who belonged to the same generation. There would be hard cases in consequence, but the hardest case of all would be when the Estate Duty was paid in respect of the same property on the death of the husband or on the death of the wife. To him it appeared that such a state of things was most objectionable. Under the Succession Duty Acts they had already recognised that it was not desirable to tax property coming from the wife, though they taxed it in the case of its passing to every other person. It was curious that under the operation of this Bill, in the case of small estates, the wife would be put on exactly the same footing as the uttermost stranger to the deceased. He knew that he should be told that under the existing Probate Duty the personal property passing from the wife was taxable; but he would submit that now they were considering the Death Duties, increasing their burden very much, there was no objection—in fact, it was their duty to see that they did not exaggerate the injustice which might already exist. And, in the second place, he would point out to the Committee that in the old days this question was not nearly of the same importance that it had recently become. No doubt now, owing to latter-day legislation, there was great tendency since the passing of the Married Women's Property Act, for women to hold separate property. He thought that policy should be in every way encouraged by legislation, and they would be making a mistake if the direct result of their fiscal legislation was to discourage the holding of separate property by the wife. There was no doubt that separate property would be disturbed if these heavy duties were imposed on property passing from husband to wife. It would be the duty of every solicitor on every marriage to point out it was more desirable, in the interests of the family, to settle the wife's property rather than letting it pass to separate estate, as it might then be that the family would have to bear the burden of the two estates and the extra 1 per cent. The Chancellor of the Exchequer told them the other night he was determined that property under settlement should have no fiscal advantage. That he believed to be the safe, old-fashioned Liberal principle; but if the right hon. Gentleman considered the operation of his Bill more closely, he would find that in many of these he would be giving a great advantage to property under settlement, and in none more than in the case of a property passing from husband to wife. He believed himself that settlements might be very necessary in certain cases, but it should not be the policy of the law to make them necessary, or even beneficial, in a great number of cases. It was certainly not their policy to increase the making of settlements in order to evade fiscal burdens. He had not confined his Amendment to real property, because he felt if he did so he should be at once met with the argument from the Treasury Bench that he was proposing to give advantages and privileges to the landed interest, and he, therefore, preferred to take it on the broad grounds of policy, that where property passed from husband to wife they should be regarded, in the old phrase of the law, as "a single individual."

Amendment proposed, in page 2, line 27, after the word "passes," to insert the words—

> "Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife."—(*Mr. H. Hobhouse.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID supposed that the hon. Gentleman would admit that the result of the Amendment would be the loss of a large amount of duty, and he also supposed the hon. Gentleman would admit that Probate Duty was payable at present upon the property passing, and also on Estate Duty in some cases. A short time ago an appeal was made on behalf of annuitants in consequence of the smallness of the amount, and to a considerable extent the Chancellor of the Exchequer responded to the appeal, but this was an appeal exclusively on behalf of the husband and wife in cases where the deceased left more than £25,000. The hon. Member proposed to exempt real property over £25,000. Up to that sum it would pay the duty, and he thought this would perpetuate the anomaly they desired to remove.

MR. H. HOBHOUSE said, the hon. and learned Gentleman had met his Amendment by a technical objection, instead of dealing with it on the broad ground of principle. He thought the Government ought to meet the substance of his Amendment, even though it might require some verbal addition, either now or upon Report. The Amendment was well worthy of consideration upon the broad grounds he had stated, and he asked for some argument of greater substance in order to show that it was not impolitic and not unjust to tax property which passed from husband to wife with this heavy Estate Duty.

MR. A. J. BALFOUR thought that everyone must feel that the reply given by the learned Solicitor General was not an answer to the proposal of his hon. Friend. Though on a Derby Day the House was not very full, it might be in the recollection of those who were present that the practical substance of the proposal was raised by an earlier Amendment and was discussed on the broad grounds of equity. His right hon. Friend the Member for Bodmin (Mr. Courtney) then advised them to defer the discussion until they reached the Amendment just proposed. With some reluctance he consented to defer the discussion, saying he was rather afraid that the Amendment was too narrow at that earlier stage, and now it was said that his hon. Friend's Amendment was too wide. In one place the Government declined to discuss the question on its merits on the earlier Amendment, and now in another and different place they declined to discuss the merits on the larger question. Whether it was in one Amendment or not it was a question of important application, and it went to the root of their idea of married life. When the Government were making these enormous augmentations of the Death Duties they ought to be careful to put those duties on an equitable basis. The claim made on behalf of the Chancellor of the Exchequer was that he had removed the anomalies affecting the Death Duties and that he had reduced them to one coherent and equitable system; but when his scheme was examined, it was seen that all that he had done was to increase the amount of the duties, to diminish the number of the names applied to them, and to bring within their operation certain kinds of property hitherto exempted from it. This new fiscal fabric ought to be based on principles of equity, or else they would soon have to pull it down and erect another in its stead. A husband could not be regarded as inheriting from his wife, or a wife as inheriting from her husband in the ordinary sense of the term. Unless an Amendment embodying the principle of the Amendment of his hon. Friend opposite were agreed to they would strike a blow at the principle of community of interest between husband and wife, which was recognised in the rest of their legislation.

SIR W. HARCOURT said, that he was under the necessity of raising more money from the Death Duties than they at present yielded. Hon. Members had laboured day after day to cut down in one way or another the yield of these duties. If such an Amendment as the present were carried and the Probate Duty as affecting husbands and wives were repealed, there would be a loss of millions to the Exchequer. Was it reasonable to ask him to accept an Amendment which, instead of assisting to replenish the Exchequer, would diminish greatly its existing resources? He could not assent to a proposal which would destroy his hopes of increasing the Revenue.

Mr. GOSCHEN said, he agreed that if the Amendment would cause a loss of millions to the Exchequer it could not be pressed in its present form. His recollection, however, of the total amount produced by the Probate Duty for Imperial Revenue was that it was £2,400,000. Therefore, the right hon. Gentleman's estimate of the probable loss under this Amendment seemed to him to be very high indeed. Probate was not paid by the majority of widows at all. When a man died and left a fortune, he gave a certain sum to his wife, and the children took their chance of the remainder. The Probate was paid from the remainder, and could not be said, therefore, to fall on the widow. A change of this kind would only affect that amount which was paid directly by a widow, and not by the residuary legatee. The Chancellor of the Exchequer said some days ago that in the colonies such-and-such a scale of duty was levied, but the information he had received since that statement was made showed that large exemptions or allowances reaching to as high as a half were made in the case of the wife. He submitted that if these high duties were to be levied the case of the wife should be considered with a view to relief or exemption, because she was altogether in a different category from the other members of the family.

Mr. BOUSFIELD (Hackney, N.) proposed an Amendment to the proposed Amendment to the effect that in the present financial year the existing duties should be levied, and that automatically with the close of the financial year or the next financial year the new duties should come into operation in the case of property passing from a wife to a husband or a husband to a wife. The importance of the Amendment in principle was too great in his opinion to allow the matter to be passed over merely because in the present financial year the change might cause some difficulty to the Chancellor of the Exchequer.

Amendment proposed to the proposed Amendment, to leave out the words "Estate Duty shall not be payable on any."—(*Mr. Bousfield.*)

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment."

Sir W. HARCOURT said, it was a tempting proposal that the Chancellor of the Exchequer should at once obtain money and yet create a deficit for the Chancellor of the Exchequer who should succeed him. This was the effect of the Amendment; but he did not think it was good finance.

Mr. WYNDHAM (Dover) said, that the right hon. Gentleman, in the case of the Spirit Duties, had overcome his scruples with regard to leaving a deficit for his successors, for those duties were imposed only for a year. A moral repugnance was entertained to duties on property passing from a husband to a wife or from a wife to a husband, and the Opposition would not give up their battle on behalf of the widow merely because of the financial scruples of the Chancellor of the Exchequer.

Sir J. LUBBOCK said, the obligation rested on the Chancellor of the Exchequer to raise the money, but to raise it fairly and equitably. It was altogether foreign to the spirit of our legislation to treat the wife as an absolute stranger to the husband, while it was contrary to the principles regulating the legislation of all other countries in the world so far as he was aware. A dangerous precedent was being introduced in our legislation.

It being half-past Five of the clock, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again To-morrow.

PREVENTION OF CRUELTY TO CHILDREN BILL.—(No. 242.)

CONSIDERATION AS AMENDED.

Order read, for resuming Adjourned Debate on Amendment proposed [30th May] on Consideration of Bill, as amended.

And which Amendment was, in page 4, line 5, after the word "object," to insert the words—

"If such sale or entertainment is held elsewhere than in premises which are licensed for the sale of any intoxicating liquor, but not licensed according to law for public entertainments, or if, in the case of a sale or entertainment held in any such premises as aforesaid, a special exemption from the provisions of the said section has been granted in writing under the hands of two justices of the peace."—(*Sir R. Webster.*)

Question again proposed, "That those words be there inserted."

MR. HOPWOOD (Lancashire, S.E., Middleton) said, he had thought it right to offer opposition to this Bill at various stages, and he still had strong objection to many of its provisions. He thought his opposition was well founded. But, having secured a full Debate on the Bill, which was his first object, and having also secured some alteration, not entirely satisfactory, but still some alteration, he felt that he ought to discontinue further opposition. His ground for this was that he was not supported, and therefore it would be presumptuous on his part to oppose the general feeling of the House. But he might say that the Bill would have passed on Wednesday but for the resistance which some of the friends of the hon. and learned Member for the Isle of Wight offered to it for several hours.

MR. TOMLINSON: I rise to Order. I only wish to ask whether it is in Order for the hon. Member to call attention to what took place on Wednesday?

*MR. SPEAKER: I should have interrupted the hon. Member, but he is explaining why he wishes to discontinue further opposition.

MR. HOPWOOD said, he was explaining that he was not the only one who had obstructed the passage of this Bill, and with that remark he would leave it. He had sometimes been represented as rather rejoicing in the sufferings of children, and being opposed to the effective detection and prosecution of offenders against the Act. His contention had been that the present law was ample, and he protested against certain provisions in this Bill because they would lead to an infringement of popular liberty in its true sense, and to an alteration of the law which would be difficult for Magistrates at Petty Sessions to administer.

Question put, and agreed to.

Words inserted.

On Motion of Sir R. WEBSTER, the following Amendment was agreed to:—Clause 8, page 5, line 27, at end, add—

"or in Ireland were a sum ordered to be paid by him under the Summary Jurisdiction (Ireland) Acts."

Amendment proposed, in Clause 8, page 5, line 28, leave out Sub-section (5), and insert—

"(5) The limit on the amount of the weekly sum which the parent of a child may be required, under the Industrial Schools Acts, to contribute to its maintenance shall not apply in the case of an order on a parent under Subsection 2 of Section 5 of the principal Act."—(*Sir R. Webster.*)

Question proposed, "That Sub-section (5) stand part of the Clause."

MR. SEXTON (Kerry, N.) asked whether there was any limit to the amount that might be ordered to be contributed under Sub-section 2 of Section 5 of the principal Act?

SIR R. WEBSTER: The Magistrates may increase that amount to a rather large sum.

DR. TANNER (Cork Co., Mid): Cannot the hon. and learned Member fix some limit?

SIR R. WEBSTER: The limit will be left to the discretion of the Magistrates.

MR. SEXTON: Perhaps the hon. and learned Member will undertake in another place to fix some limit.

SIR R. WEBSTER: I will consider the matter.

DR. TANNER: Are we to understand——

MR. SPEAKER: Order, order! The House is not in Committee, and the hon. Member cannot speak again.

DR. TANNER: Then I must object.

MR. SPEAKER: If the hon. Member objects he stops the progress of the Bill.

DR. TANNER: I object.

MR. SEXTON: I appeal to my hon. Friend to withdraw his objection. I object to the absence of a maximum amount, but the hon. and learned Member has undertaken to insert it in another place.

DR. TANNER: If we are to understand that the hon. and learned Member will try to carry that out I will withdraw my objection, but on no other condition.

SIR R. WEBSTER: Yes, Sir.

Question put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

On Motion of Mr. ASQUITH, the following Amendment was agreed to:—

Clause 10, leave out Sub-section 2^a^.

On Motion of Sir R. WEBSTER, the following Amendments were agreed to:—

Clause 12, page 6, line 38, leave out "The provisions of the principal Act and," and insert "Sections 4 to 9 inclusive of the principal Act, and the provisions of."

Clause 12, page 7, line 3, leave out from "reference" to end of Clause, and insert—

"In those sections and provisions to an offence under the principal Act or section one thereof."

Clause 14, page 7, lines 27 and 28, leave out "be injurious or dangerous to its," and insert "involve serious danger to its life or."

Clause 17, page 8, line 43, leave out "Petty Sessions (Ireland) Act, 1851," and insert "Summary Jurisdiction (Ireland) Acts."

Clause 17, page 9, line 24, leave out "elsewhere in Ireland."

Clause 18, page 9, line 28, leave out "to the Lord Lieutenant."

Clause 18, page 9, after line 31, insert—

"(2) Sub-section one of section fourteen of this Act shall not apply to Ireland."

SIR R. WEBSTER: With the consent of the House, I beg to take the Third Reading now.

MR. SEXTON: We quite assent to that course. We see no objection to it.

Bill read the third time, and passed.

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.—(No. 223.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 8) BILL.—(No. 220.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDER (GAS) BILL.—(No. 226.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 232.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF WORKING CLASSES) (No. 2) BILL.—(No. 227.)

Read the third time, and passed.

RAILWAY RATES AND CHARGES PROVISIONAL ORDER (EASINGWOLD RAILWAY, &c.) BILL.—(No. 164.)

Read the third time, and passed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 164.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL.
(No. 255.)

Read a second time, and committed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL.
(No. 256.)

Read a second time, and committed.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 14.)

Considered in Committee, and reported, without Amendment; Bill read the third time, and passed.

PUBLIC PETITIONS COMMITTEE.

Sixth Report brought up, and read; to lie upon the Table, and to be printed.

TRADE REPORTS (ANNUAL SERIES).

Copies presented,—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1389 (Panama), 1390 (New Orleans), and 1391 (Manila) [by Command]; to lie upon the Table.

House adjourned at ten minutes before Six o'clock.

HOUSE OF LORDS,

Thursday, 7th June 1894.

PERJURY BILL.—(No. 67.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, the object of this Bill is to consolidate all the Statutes on the subject. As your Lordships may be aware, the enactments relating to the offence of perjury are to be found in a great number of Statutes. By various Statutes at Common Law the offence is made subject to penalties. Under the Bill the offence of perjury will consist in false swearing committed in a judicial proceeding, whilst all forms of perjury are classified under one heading. The Bill does not make any substantial alteration in the existing law, although it gives legislative effect to a certain portion of the Common Law. It is a Bill entirely of details, and its provisions will have to be carefully considered; but I think your Lordships will have no difficulty in giving it a Second Reading.

Moved, "That the Bill be now read 2^a."—(*The Lord Chancellor.*)

LORD ASHBOURNE: I am sure your Lordships will have no difficulty in assenting to the Motion of my noble and learned Friend on the Woolsack to give a Second Reading to this Bill. It is very desirable there should be found in one Act the provisions now distributed over several. My object in rising is not to criticise the Bill or what has been said by my noble and learned Friend, but merely to say that at a future stage of the Bill I may possibly ask for an explanation of Section 9, which proposes that the provisions of the Bill shall apply to Ireland, in order to see what changes, if any, are sought to be made by that section in the existing law.

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 4) BILL.

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^a To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 4) BILL.—(No. 45.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^a To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 6) BILL.—(No. 70.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^a To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 1) BILL.—(No. 75.)

Read 2^a (according to Order), and committed to a Committee of the Whole House To-morrow.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 76.)

Read 2^a (according to Order).

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 8) BILL). (No. 73.)

Read 2^a (according to Order), and committed to a Committee of the Whole House To-morrow.

ARBITRATION (SCOTLAND) BILL [H.L.]. (No. 78.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

TROUT FISHING (SCOTLAND) BILL [H.L.].—(No. 85.)

Amendments reported (according to Order), and Bill to be read 3^a To-morrow.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.

Brought from the Commons; Read 1^a, and to be printed. (No. 88.)

PREVENTION OF CRUELTY TO CHILDREN BILL.

Brought from the Commons; Read 1^a, and to be printed. (No. 89.)

PUBLIC WORKS LOANS BILL.

Brought from the Commons; Read 1ª, and to be printed. (No. 90.)

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 91.)

LOCAL GOVERNMENT PROVISIONAL ORDER (GAS) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 92.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF THE WORKING CLASSES) (NO. 2) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 93.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (NO. 8) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 94.)

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 95.)

RAILWAY RATES AND CHARGES PROVISIONAL ORDER (EASINGWOLD RAILWAY, &c.) BILL.

Brought from the Commons; Read 1ª, to be printed; and referred to the Examiners. (No. 96.)

House adjourned at twenty minutes before Five o'clock, till To-morrow, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Thursday, 7th June 1894.

QUESTIONS.

THE BEHAR CADASTRAL SURVEY.

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): I beg to ask the Secretary of State for India what are the districts of Behar in which the Cadastral Survey has been actually commenced, and whether these are identical with or adjacent to the districts in which the tree smearing has occurred; how many Europeans and how many natives have been appointed to the Behar Survey parties; what is the average salary of the native subordinates in these parties; whether his attention has been drawn to the statement of the Lieutenant Governor of Bengal, at Bhagalpur, or elsewhere, that there was some reason to fear corruption and extortion among the native subordinates, and promised that special precautions should be taken to check the extortion; and whether any, and what, special precautions, in pursuance of this promise, have been taken in Behar?

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): I must respectfully protest against the suggestion which this question implies that the recent smearing of mango trees is the result of, or is connected with, any administrative action of the Indian Government with regard to the Cadastral Survey in a portion of Behar. Questions which make these or similar suggestions are immediately telegraphed to and are published in India, and are not calculated to assist the cause of order and good government in that country. I cannot state the numbers of Europeans and natives respectively appointed to the Behar Survey, but I believe the very great majority are natives; I am unable to give their average salaries. The Regulations issued for the guidance of the Survey Officials in Behar are very stringent; and the landholders have been invited to bring to the notice of Government any instance of misconduct or extortion on the part of the surveying staff, in order that wrong-doers may be punished.

PUBLICANS ON THE IRISH MAGISTERIAL BENCHES.

Mr. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether, in view of the number of publicans who are being appointed to the Magisterial Bench in Ireland, he will consider the propriety of asking the Lord Chancellor to issue a Circular pointing out the statutory prohibitions against Magistrates engaged in the drink trade sitting at Licensing Sessions or on cases connected with the administration of the Licensing Acts?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne) : This question seems based on the assumption that a considerable number of publicans have recently been, and are being, appointed to the Magistracy. In replying to a question of the hon. Member for York on the 17th of November last, I stated that the number of licensed victuallers placed by the present Government in the Commission of the Peace in Ireland down to that date was 16, and since that date three additional appointments have been made, 19 in all. The 60th section of the Licensing Act, 1872, expressly prohibits Magistrates who are in any way pecuniarily interested in the sale of liquor from adjudicating or taking part in licensing cases, and imposes a penalty of £100 on Magistrates who violate the section, and, as the hon. Member knows, this affects not only licensed victuallers but shareholders in breweries, distilleries, &c. The Lord Chancellor does not at present consider it necessary to issue any Circular for the instruction of Magistrates in this more than in any other department of their duties. If cases are brought under his notice he will deal with them promptly.

MR. T. W. RUSSELL : Is the right hon. Gentleman aware that at the last Annual Licensing Sessions for the County of Dublin, at Kilmainham, from 12 to 15 Magistrates were forced to leave the Bench on account of their connection with Companies interested in the liquor traffic ? May not that happen in other places ?

MR. J. MORLEY : I have heard that a clean sweep was made of the Dublin Bench on that occasion, but I do not see why in consequence the same thing should occur in other parts of the country. But if any hon. Member can inform me of cases in which it does occur I will bring them to the notice of the Lord Chancellor.

MR. M'CARTAN (Down, S.) : Is it not the fact that those who had to leave the Dublin Bench were not publicans but shareholders in breweries and distilleries ?

MR. J. MORLEY : Yes.

PAUPERISM IN THE LISTOWEL UNION.

MR. T. W. RUSSELL : I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that in the Listowel Union the outdoor relief has increased from £7 18s. 3d. in 1879-80 to £2,992 in 1893-4, whilst the expenditure on indoor relief has increased in the same period from £1,206 16s. 8d. to £2,214 9s. ; whether he can give any explanation of this state of facts ; and if he will grant a Return as to the financial conditions of the several Irish Unions ?

MR. J. MORLEY : I understand that the statements in the first paragraph are correct. The Local Government Board are informed by the clerk of the Union that some portion of the increase is attributable to the enlargement of the Union in 1891 by the transfer to it of part of the former Glin Union, though I observe that the expenditure appears to have grown steadily for the past 15 years. Notwithstanding these facts, however, I learn from the Local Government Board that the Union is in a fairly sound financial condition. The Board are now preparing from the audited accounts a Return which will show the precise position of the various Poor Law Unions at the end of the last financial year. This Return will be published in the Board's Annual Report, which will shortly be presented to Parliament.

MR. T. W. RUSSELL : But is it not the case that this enormous increase of outdoor relief has been contemporaneous with a tremendous increase in indoor relief ?

MR. J. MORLEY : That does appear to be the case from the figures quoted by the hon. Member, which I have stated to be correct.

MR. SEXTON (Kerry, N.) : Is not this Board, like all other Boards in Ireland, composed to the extent of one-half of persons representing the landed classes ?

MR. J. MORLEY : No doubt it has its full share of *ex officio* members.

NILE RESERVOIRS.

MR. GRAHAM (St. Pancras, W.) : I beg to ask the Under Secretary of State for Foreign Affairs whether his attention has been called to the statement made by Her Majesty's Agent and Consul General in Cairo that he did not at all regret the delay which has taken place in dealing with the subject of Nile reservoirs, and that he had persistently urged the necessity of dealing with this question with the utmost prudence and circumspection (Egypt, No. 1, 1894, p. 8); and to an article, in the May number of *The Nineteenth Century*, by Sir B. Baker, who is stated to have been a member of a Technical Commission for the consideration of this subject, in which it is said that, as regards the absolute necessity for the construction of a reservoir with the least possible delay, no shadow of doubt was expressed by any Member of the Commission; and whether Her Majesty's Government would consult independent experts in this country in regard to this subject, and place their opinion at the disposal of Her Majesty's Agent and Consul General in Cairo for his information and guidance?

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): The statement is correctly quoted. The subject of Nile reservoirs has occupied the attention of the Egyptian Government for four years. After considering the various schemes submitted to them by their experts and others, they appointed an International Technical Commission, consisting of an English, a French and an Italian engineer, to advise them as to the one most suitable for adoption. I have seen the article written by Sir Benjamin Baker, the English member. It gives a clear account of the object and labours of the Commission and the extent to which Egypt will benefit by the construction of a reservoir. It is sufficiently clear from the context that in using the expression "absolute necessity" Sir B. Baker meant to indicate that the advantages of a reservoir were undoubted and convincing now that the barrage of the Nile had been completed. Her Majesty's Government have not been asked to recommend a scheme, and they see no reason for consulting independent experts in this country with regard to a matter which the Egyptian Government very wisely decided to refer to an International Commission of experts on the spot.

MR. J. W. LOWTHER (Cumberland, Penrith): Can the hon. Member say whether the Egyptian Government have arrived at any decision on the matter?

SIR E. GREY: No, Sir; I think the Report is still under consideration.

ALLEGED INTIMIDATION BY THE IRISH NATIONAL FEDERATION.

MR. MACARTNEY (Antrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to a resolution passed at a meeting of the Shanagolden Branch of the Irish National Federation, reported in *The Limerick Leader* of the 30th of May, denouncing the Shanagolden shopkeepers who supply the people living on Mr. O'Brien's farm, and calling upon all true Nationalists to assist in crushing out such a cringing spirit; and whether it is proposed to take any action in regard to this branch?

MR. J. MORLEY: The resolution was published in the newspaper referred to, but the police inform me that the meeting at which it is alleged to have been adopted was not in point of fact held at all, nor has any result followed from the resolution. It is not proposed, therefore, to take any action in the matter.

THE GODLEY ESTATE, SOUTH LEITRIM.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the tenants on the Godley Estate, near Carrigallen, South Leitrim, agreed, some of them in April, 1890, and the remainder in August of the same year, to buy their holdings at 15 years' purchase under the Ashbourne Act; whether he has been informed that those who agreed to purchase in August, 1890, were not recognised as purchasers owing to the insertion of a clause about turbary, and were processed to the Ballinamore Quarter Sessions last June, and decrees issued against them; that they then agreed to purchase under the Land Purchase Act of 1891, getting the same advantages as those who had previously bought under the Ashbourne Act; that some of this batch have been noticed that they are recognised as purchasers, and that others have not; and that one widow, who sold her cow to meet the demands of the agent of the Trustees, was processed to the Carrick-on-Shannon Quarter Sessions, and had her money returned because it did not include 5s. costs; and whether he will recommend the Land Commission to take immediate steps to rescue the affairs of this estate from a state of confusion, and have the purchases in all the cases properly completed ?

MR. J. MORLEY : The facts, I believe, are accurately set forth in the question. In the case, however, of the widow referred to, I am informed that the matter has since been settled by the payment of 2s. costs instead of 5s. With regard to the sales on this estate, the Land Commission inform me that in October, 1890, 59 agreements were lodged with them under the Purchase Acts of 1885–1888, and that advances have been made in 41 of these cases. In the remaining cases, one application was refused ; in two cases the tenants died subsequently to the application ; in two cases questions are still unsettled regarding the accuracy of the areas of the holdings ; and in 13 cases the applications are still pending in consequence of the solicitor having charge of the estate not having taken steps to complete the same. In addition, 28 agreements have been recently lodged under the Act of 1891, and advances have been made in 21 of these cases. The Commissioners endeavour to prevent delay occurring in completing sales under the Purchase Acts, but they explain that delay is sometimes occasioned by the difficulties which arise owing to the nature of the vendor's title, the inability or want of activity of the vendor's solicitor, and sometimes to the failure of the tenant purchasers to comply with the requisitions of the Commissioners.

ALLEGED INTIMIDATION BY THE IRISH NATIONAL FEDERATION.

MR. ROSS (Londonderry) : I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the report of the meeting of the Athea Branch of the Irish National Federation on the 27th of May, as reported in *The Limerick Leader* of the 30th of May, in which it is stated that it was proposed to deal openly with those persons who had been written to regarding their dealings with the "grabber." The village blacksmith not having replied, it is now intended to—

> "isolate him and call upon the farmers to leave him alone in his glory with the obnoxious grabber and his aiders" ;

and whether he proposes to take any steps to vindicate the law ?

MR. J. MORLEY : I have seen a newspaper report of the proceedings at the meeting referred to in the question. There is no evidence, however, of what took place at the meeting, which was held indoors, and I am informed by the local police that the paragraph has had no effect whatever, nor is it believed it will have any.

MR. MACARTNEY : But there was a meeting held.

MR. J. MORLEY : Unlike the other case, in which there was no meeting, there was a meeting in this case, but indoors.

MR. MACARTNEY : The practical publication of incitements to intimidation have the same effect as if the meeting were held.

MR. T. W. RUSSELL asked whether it was not an infraction of the law to incite to intimidation ?

MR. J. MORLEY : Certainly. If the police find that any injurious effect follows from the adoption of a resolution of this kind at a meeting and its publication in a newspaper, action is taken upon it. But if the effect of taking action would be likely to produce harm, we consider that we are acting prudently in taking no notice.

MR. T. W. RUSSELL : Do the Government, then, only take action in such cases when mischief has resulted ?

MR. J. MORLEY : No ; that is not at all the position I have taken up. What I said was that if the police consider that no injurious effect is likely to follow such resolutions, the Executive Government think it as well to take no notice of them.

MR. W. JOHNSTON (Belfast, S.) : Does the right hon. Gentleman mean that the National Federation is entirely powerless in Ireland ?

MR. SEXTON : Will the Government treat these meetings as they treat meetings held in Ulster, at which threats to declare war against the Queen are made although nothing happens afterwards ?

***MR. ARNOLD-FORSTER** (Belfast, W.) : Is it not the case that, since the 14th of April, 36 cases of denunciation of individuals and 23 cases of outrage and assault have occurred, the persons outraged having all been denounced previously ?

MR. J. MORLEY : I must ask for notice of that question.

RE-DIRECTION OF POSTCARDS AND BOOK PACKETS.

Mr. HENNIKER-HEATON (Canterbury): I beg to ask the Postmaster General whether, until the 1st of June, 1892, there was free re-direction of all halfpenny matter, postcards, book packets, circulars, sample packets, and newspapers, provided that the old and the new address lay within the same delivery district, and whether the whole of London counted as one district; whether the matter on which a charge for re-direction is made amounts to more than half the total of the re-directed matter to be delivered in London; whether he has observed signs of dissatisfaction among the public at the inconvenience caused by the abolition of the old privilege of free re-direction and the general refusal of addressees to receive matter involving payment of fines; and whether he will recommend the Treasury to assent to a restoration of the privilege in question? At the same time, I will ask the right hon. Gentleman whether there has been, since June, 1892, when the new Rule imposing fines for the re-direction of postal matter other than letters and parcels was enforced, a very large increase (approaching 15 or 20 per cent.) in the number of bookpost packets, postcards, and newspapers refused by the addressees, and consigned to the Returned Letter Office; and whether there has, since the same date, been any, and if so what, increase in the amount of revenue derived from fines?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): The hon. Member has correctly described the Regulation in force prior to June, 1892. The correspondence upon which a charge for re-direction is made is somewhat less than one-third of the whole of the re-directed correspondence delivered in London. The number of packets other than letters refused in consequence of the charge for re-direction has no doubt increased since June, 1892; but the records of the Department do not enable me to say how the amount of re-direction charges now collected compares with the amount formerly collected. I am aware that the present system of charging for re-direction of circulars, book packets, &c., gives rise to some dissatisfaction, but the advantage which, on the other hand, the public have derived from the free re-direction of letters must not be overlooked. I am not at the present moment prepared to recommend a restoration of the privilege which local correspondence formerly had over other correspondence.

JAPAN PARCEL POST.

Mr. HENNIKER HEATON: I beg to ask the Postmaster General whether he is aware that large quantities of small sample packages are exchanged between this country and Japan; and that, there being no parcel post with that country, much inconvenience is caused to merchants and others; and whether he can see his way to establish a sample and a parcel post to Japan *viâ* the Canadian-Pacific route?

Mr. A. MORLEY: There is already a sample post to Japan by the Canadian-Pacific route. Proposals have repeatedly been made to the Japanese Post Office for the establishment of a parcel post between the United Kingdom and Japan; but up to the present time that office has not seen its way to fall in with them. A promise has been made that the question shall be taken up after an inland parcel post in Japan has been established, and its working has been tested.

THE VOLUNTEER MEDAL.

Captain NORTON (Newington, W.): I beg to ask the Secretary of State for War whether the medal for long service which Her Majesty has recently decided to bestow upon Volunteer non-commissioned officers and privates will be granted upon conditions similar to those governing the case of commissioned officers?

***The SECRETARY of STATE for WAR** (Mr. Campbell-Bannerman, Stirling, &c.): The conditions for the grant of the Volunteer Long Service Medal are laid down in the Special Army Order of the 26th of May. They necessarily differ in certain respects from those applicable to the officers' decoration.

ARMY MEDICAL OFFICERS IN THE HOME DISTRICT.

Captain NORTON: I beg to ask the Secretary of State for War whether there are at present two administrative medical officers of Surgeon-Colonels rank serving in the Home District; and, if so, what duties are assigned to the second officer; if a Surgeon-Major-General is now, and has been for some months, filling a Surgeon-Colonel's post; if so, what are the circumstances that have called for such unusual administration; and whether there is any precedent for it?

*MR. CAMPBELL-BANNERMAN: There are not at present two medical officers of Surgeon-Colonel's rank serving in the Home District, though there recently were; but a Surgeon-Major-General now occupies a Surgeon-Colonel's position at Colchester. The reasons for this inconvenient arrangement are: First, that Surgeons-Major-General necessarily serve but a few years in that rank; and second, that the Indian Government will not receive an Administrative Medical Officer who has not two years to serve. The result has been that for some months past there has been an excess of one Surgeon-Major-General at home and a deficiency of one in India. The arrangement is not without precedent; but it is obviously inconvenient, and I have it under consideration in what way a remedy can be applied.

IRELAND AND THE FLEET.

COLONEL NOLAN (Galway, N.): I beg to ask the Secretary to the Admiralty if the Fleet will visit the Irish coast this summer, and if it will visit and make any stay at Galway?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): Some of the ships engaged in the Manœuvres will visit parts of the Irish coast. I fear that Galway will probably not be included in these visits.

BOARD OF AGRICULTURE PUBLICATIONS.

MR. LOGAN (Leicester, Harborough): I beg to ask the President of the Board of Agriculture if he can now state to the House the result of his communications with the Treasury as to the possibility of extending to Members of this House, who desire to distribute the publications of the Board of Agriculture, the privileges now confined to Agricultural Societies, Village Institutions, and similar bodies?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): Yes; I am glad to say that the Treasury have found themselves able to extend to Members of Parliament the same privileges with regard to the publications of my Department as those which are allowed to Agricultural Societies and other Institutions. We shall now be in a position to supply copies of those publications to Members of Parliament at half the published price, provided that not less than 20 copies are taken, and that they are intended for gratuitous distribution.

HAULBOWLINE DOCKYARD.

CAPTAIN DONELAN (Cork, E.): I beg to ask the Civil Lord of the Admiralty whether he is aware that, owing to the absence of a suitable steam crane at Haulbowline Basin, a gun had recently to be landed there by means of a temporary shear-legs, involving much expense and risk, and also that no appliance exists for raising a damaged armour plate or any other article from the bed of the dry dock; and will these two requirements be supplied during the current year?

THE CIVIL LORD OF THE ADMIRALTY (Mr. E. ROBERTSON, Dundee): From inquiries made at Haulbowline, it appears that no gun has been landed there for the last two years. It was not considered necessary to provide money in the current year's Estimates for supplying more powerful lifting appliances. In case of necessity, temporary shear-legs or other appliances could be arranged, as is constantly done at other establishments.

CAPTAIN DONELAN: Can the hon. Gentleman say whether, in the event of Her Majesty's ships receiving damage to their armour plates during the coming Autumn Manœuvres, the necessary repairs can be carried out with the present machinery there.

MR. E. ROBERTSON: I believe so.

MR. M. AUSTIN (Limerick, W.) asked when the alteration at the yard would be completed?

MR. E. ROBERTSON: I must ask for notice of that question.

THE LONDON CAB STRIKE.

Mr. BOULNOIS (Marylebone, W.): I beg to ask the Secretary of State for the Home Department if his attention has been drawn to the announcement that on Sunday the 3rd instant the hon. Member for Battersea, who has recently been nominated to serve on a Committee to inquire into the relations between cab-owners and cab-drivers in the Metropolis, attended an open air meeting in Battersea Park held for the purpose of expressing sympathy with the cab-drivers on strike, at which the hon. Member incited the drivers to continue the strike and maintain the pickets; and whether he will consider the propriety of retaining on a Committee, which is about to commence an inquiry of a judicial character, a Member who continues to take an active part on either side upon the question to be considered?

Mr. C. FENWICK (Northumberland, Wansbeck): Is the right hon. Gentleman aware that on the Committee appointed by the late Government to inquire into the hours of railway servants Members of this House were retained who had previously on platforms in the country publicly pronounced a definite opinion upon the question to be inquired into?

Mr. E. H. BAYLEY (Camberwell, N.): I think it is only right to say that I am to some extent tarred with the same brush as the hon. Member for Battersea, and if any blame attaches to him I ought to share it.

Mr. LOUGH (Islington, W.): Can the right hon. Gentleman inform the House whether the terms of Reference to the Committee have been settled, whether the Members have been nominated, and when the Committee will be able to begin work?

Mr. ASQUITH: Yes, Sir. The terms of Reference have been settled and the Members nominated, and as far as I know there is nothing to prevent the Committee from beginning its work at once. My attention has not been called otherwise than by the hon. Member's question to the speech referred to, and I am unable to say whether the hon. Member for Battersea did or did not use the language attributed to him. However this may be, I fail to see that my hon. Friend has in any way disqualified himself for serving on the proposed Committee.

THE BASSANTPORE RIOT CASE.

Mr. CAINE (Bradford, E.): I beg to ask the Secretary of State for India if he is aware that Police Inspector Gaitri Prosonno, who was the chief police witness in the Bassantpore riot case, has been promoted from the fourth to the third grade of Inspectors, with retrospective effect; that the seven men charged by him with having attempted to loot the Bassantpore Police Station were proved innocent before the Sessions Court at Sarun and the Calcutta High Court, and finally acquitted; that the Sessions Judge of Sarun declared that Prosonno had wilfully concealed facts which, if divulged, would have supported the case for the defence, and that his evidence was open to the greatest suspicion; and that the High Court in their judgment declared that the whole of the police evidence was open to suspicion, and entirely failed to prove that the prisoners took any active part in the riot; and, if so, why has Gaitri Prosonno been promoted, instead of placed on his trial for perjury?

Mr. H. H. FOWLER: I have no information whether or not the Inspector has been promoted; but I am aware that a special Report was called for after the Session Trial, and that after considering the matters elicited in the further inquiry then made the Local Government came to the conclusion, subject to the clearing up of certain points still under investigation, that his conduct was praiseworthy. The facts are not quite as supposed by my hon. Friend. Of the seven men charged two were convicted, and the Judge held that "on the whole" the police had "given a substantially true version" of the actual riot. He found, however, in regard to three of the accused, that the police evidence, to the effect that they took part in the riot, was not of so satisfactory a character as to justify their conviction. He based this conclusion partly on the disappearance of certain papers which were afterwards accounted for and partly on the fact that on certain points the evidence of the Inspector and a constable had given him the impression that they were trying to conceal facts which, if admitted, might be favourable to the defence. These points were also subsequently explained to the satisfaction of the Local Government. The Inspector's evidence did not affect the two other accused, who were acquitted. I have not seen the High Court's judgment in the case.

MR. CAINE: Has there been a specific inquiry into the matter?

MR. H. H. FOWLER: Yes.

MR. CAINE: Will it be possible to have the Report laid on the Table?

MR. H. H. FOWLER: I must wait till I see it before I answer that question. But I shall be able to answer questions on minor points if hon. Members put them.

THE WELSH CATHEDRALS.

MR. ARNOLD-FORSTER: I beg to ask the Secretary of State for the Home Department whether he can state what portion of the total sum expended upon the fabric of the four Welsh Cathedrals since the year 1703 has been derived from any Welsh National Fund, or from any public moneys raised exclusively within the Principality of Wales?

MR. GRIFFITH-BOSCAWEN (Kent, Tunbridge): At the same time I will ask the right hon. Gentleman whether his attention has been drawn to a letter which appeared in *The Times*, of the 4th of May, from the Chancellor of the Diocese of Llandaff, in which it is stated that over £30,000 has been raised by subscriptions and offertories for the restoration of Llandaff Cathedral since 1843; whether he is prepared to qualify his statement that £3,425 was the amount so raised; and whether he is now in a position to give full particulars as to the amounts spent on the four Welsh Cathedrals in the present century, showing what portion had come (a) from national funds, (b) from subscriptions and offertories?

MR. ASQUITH: The sum of £3,425, to which I referred in my answer to the hon. Member for the Tunbridge Division of Kent on the 30th of April as having been raised for the restoration of Llandaff Cathedral, is the sum mentioned in the House of Lords Churches and Cathedrals Return of the 27th of June, 1892; but I find that the House of Commons Church Building and Restoration Return, on the 23rd of March, 1876, states that £30,000 was spent on this cathedral between 1840 and 1870. The sources of that sum are not indicated, and I have no means of verifying these figures or those given by the Chancellor of Llandaff. On the 23rd ultimo I received from the Dean of St. David's a letter stating that between the years 1704 and 1863, both inclusive, the sum of £11,245 was expended in restoring St. David's Cathedral, the whole of which was contributed by members of the Cathedral Body or other individuals, and that the whole expenditure from 1704 to 1892 was £54,697 (£11,245, *plus* £43,452), of which £10,000 was granted by the Ecclesiastical Commissioners. Here, again, I can only state the figures as they are given to me, and I cannot make myself responsible for them. I am informed that no grant has been made by the Ecclesiastical Commissioners in the cases of St. Asaph and Bangor, but it would seem upon reference to the two Returns already referred to that £9,969 has been spent out of subscriptions upon St. Asaph between 1840 and 1890, and in the case of Bangor about £21,000. There appear to be no trustworthy materials for any further or more detailed statement of this expenditure.

*MR. ARNOLD-FORSTER: What amount of public funds has been expended on these buildings?

MR. ASQUITH: I can supply no figures except those which I have already given.

MR. GRIFFITH-BOSCAWEN: Cannot the right hon. Gentleman give a Return showing the amount of money spent on these buildings, and distinguishing public from private funds?

MR. ASQUITH: There is no trustworthy information on that point.

MR. GRIFFITH-BOSCAWEN: Are we to understand that the Government has made their proposal to make over these cathedrals to a secular body without having taken steps to obtain information as to the sources of expenditure upon these cathedral fabrics?

MR. ASQUITH: No, Sir. It is not a fact.

MR. PENROSE FITZGERALD (Cambridge): Then it is possible that public money has been spent on these cathedrals, and the Home Secretary either will not or cannot give us any information in regard to it?

Mr. ASQUITH: I have stated precisely what public funds has been so expended. It is impossible for the Government with the material at their disposal to state how much private money has been spent.

BURMA ASSISTANT COMMISSIONERS.

Sir SEYMOUR KING (Hull, Central): I beg to ask the Secretary of State for India whether he is aware that the Government of India proposes, in spite of objection by the Local Authority, to fill up a vacancy in the first grade of Assistant Commissioners in Burma, resulting from the retirement on the 1st of April of Mr. Macree, a first grade Deputy Commissioner, by importing a gentleman from India who is entirely new to the Burma Commission, with the effect of superseding the entire staff of the second grade Assistant Commissioners, of which the senior shows 10 years' service and the junior over eight; and whether, having regard to the injury likely to result from the proposed arrangement to the Public Service and the inconvenience likely to arise from a block in promotion, he will ask the Government of India to reconsider its intentions?

Mr. H. H. FOWLER: On the 12th of last month the services of Mr. A. H. Collins, an Indian Civil Servant of 13 years' standing, were transferred from Bengal to Burma. I am informed that the arrangement was made with the concurrence of the Chief Commissioner; but, in any case, I should not be disposed to interfere in such a matter except upon a complaint by some aggrieved person submitted in the prescribed course.

STEAM TRAWLERS AND THE RULE OF THE ROAD AT SEA.

Sir SEYMOUR KING: I beg to ask the President of the Board of Trade whether his attention has been called to the effect which the adoption by the British Government in their present shape of the proposed Washington Regulations, respecting the Rule of the road at sea, will have on the steam trawlers' trade, owing to the fact that it is impossible for a steam trawler with her fishing gear down to get out of the way of a sailing vessel; whether any representations have been made by the German Government with regard to the expediency of giving to steam trawlers when their gear is down the right of the road in face of sailing vessels; and whether the French Government has expressed its willingness to abide by the decision of the British Government; and whether he will make an early announcement of the Government's intentions in regard to the matter?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): I believe that it has been stated that the proposed Regulations for preventing collisions at sea will adversely affect steam trawlers at work; but, as a matter of fact, the proposed Regulations make no alteration in the existing Rule of the road at sea so far as steam trawlers are concerned. Representations have been received from the German and French Governments on the subject of the right of way of trawlers, and it is proposed to deal with the Rules affecting fishing vessels as soon as the negotiations regarding the rest of the Regulations are completed, the Regulations regarding fishing vessels constituting a separate branch of the subject. An announcement of the intentions of the Government will be duly made when a decision has been arrived at.

*__Mr. GIBSON BOWLES__ (Lynn Regis): Does the right hon. Gentleman suggest that a steam trawler with her trawl down, and unable to move unless she slips her trawl-warp, is bound to observe the Rule of the road at sea?

Mr. BRYCE: I cannot say that.

Mr. GIBSON BOWLES: But the right hon. Gentleman said she would be subject to the Rule of the road at sea? Is that so?

Mr. BRYCE: Questions of this extreme delicacy had better be given notice of.

IMPORTS OF FOREIGN MANUFACTURED GOODS.

Mr. MACDONA (Southwark, Rotherhithe): I beg to ask the President of the Board of Trade if he is aware that the Law Officers of the Crown have given an opinion that the Commissioners of Customs had no power under the 16th section of "The Merchandise Marks Act, 1887," to admit foreign goods bearing the name and trade mark of any manufacturer, dealer, or trader in the United Kingdom; and if he will take care that for the future no such importation of goods bearing English names shall be imported, as was recently the case when several tons of glass bottles were allowed to be discharged in the Thames bearing the name and trade directions of R. White, an employer of foreign labour?

MR. BRYCE: I am not aware that any such opinion has been given by the Law Officers of the Crown as is mentioned in the question. I believe that my hon. Friend the Attorney General a few days ago said something bearing on this subject; but as he is unfortunately absent from the House I have not been able since seeing the question to ascertain what his precise view is. As regards the latter part of the question, the Commissioners of Customs are not under the direction of the Board of Trade.

MR. MACDONA: But did not the Solicitor General for the Attorney General give such an opinion?

MR. BRYCE: As I did not hear the answer, I do not think I ought to say anything on the matter.

COLONEL HOWARD VINCENT (Sheffield, Central): I shall take the earliest opportunity of drawing attention to this subject.

TRAWLING OFF THE ISLAND OF FOULA.

SIR L. LYELL (Orkney and Shetland): I beg to ask the Secretary for Scotland whether his attention has been called to the trawling that is now being carried on off the Island of Foula by a boat with number obliterated, and so near the coast that the features of the crew can be identified from the shore; whether it is true that the gunboats *Niger* and *Active*, now in the North on Revenue service, refuse to interfere, and thus it is found impossible to obtain the name of the boat or of its master in order that a prosecution may be instituted; and whether it is the case that he is powerless to maintain the law against trawling in inland waters, and has no right to call on the Admiralty to assist in procuring the identification and arrest of those who break the law?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN (Glasgow, Bridgeton): I have obtained Reports from the Fishery Board which corroborate the statement of the hon. Member regarding the illegal trawling near Foula. It is not the case, however, that the gunboats refused to interfere. On the contrary, H.M.S. *Niger*, in obedience to special orders from the Admiralty, steamed from Lerwick to Foula on Thursday last, and remained for a day in the neighbourhood of the island. As no trawler was discovered, the *Niger* returned on Saturday to her ordinary duties at Lerwick. H.M.S. *Watchful* is now in the Moray Firth, with a view to the enforcement of the law on that fishing ground.

THE WARINA INCIDENT.

CAPTAIN BAGOT (Westmoreland, Kendal): I beg to ask the Under Secretary of State for Foreign Affairs whether he can state if any arrangement has been arrived at with the French Government on the question of compensation to the relatives of those English soldiers who were accidentally killed in the unfortunate collision between British and French troops at Warina, Sierra Leone, in December last?

*SIR E. GREY: The inquiries necessary to verify the geographical position of Warina are not concluded.

SEDGWICK SCHOOL, WESTMORELAND.

CAPTAIN BAGOT: I beg to ask the Vice President of the Committee of Council on Education whether he can state on what grounds a notice was sent on the 25th of July, 1893, by the Education Department to the managers of Sedgwick Elementary School, Westmoreland, which was passed in 1883 as sufficient to accommodate 63 pupils, and which had an average school attendance last school year of 46·3, stating that the class-room could not be recognised beyond the current year owing to its being below the minimum size, and desiring the managers to consider at once the practicability of enlargement: whether he is aware that the class-room in question exceeds the requirements of the Code of Regulations of the Education Department (1893) as regards both internal space and internal area for each unit of average attendance; that the school in question is situated in an agricultural district, and that any enlargement would cost at least £50; and whether, under the circumstances, the Department will insist on the enlargement?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): Notice was given to this school in July, 1893, as stated in the first paragraph of the hon. Member's question. The class-room, while it provides sufficient space for each unit of the infants in attendance, is much below the size which would be considered indispensable in a new class-room. It is difficult in a room of this size to secure proper ventilation and freedom from draughts, and infants also require a reasonable space for drill and marching. I do not, of course, know what the cost of an enlargement would be; but I will communicate with Her Majesty's Inspector, and ascertain how far the arrangement of the room and the provision for the instruction of the infants will enable me to meet the views of the hon. Member. In any case, the grant shall not be withdrawn for the year now current.

SCHOOL BOARD RATES AND THE EXTRA GRANT.

MR. BROAD (Derbyshire, S.): I beg to ask the Vice President of the Committee of Council on Education whether, in cases where, under Section 97 of the Elementary Education Act of 1870, a School Board is entitled to the extra grant, such grant is forfeited by reason of the said Board having in the previous year levied a higher rate than was required for the purposes of that year, in order to provide and carry forward a working balance; and, if not, on what ground payment of the extra grant has been refused to the Stanton and Newhall School Board, whose expenditure for the year 1893 was £1,708 17s. 5d., and receipts, other than those derived from a rate of 8d. in the £1, were £1,380 8s. 4d. only?

MR. ACLAND: The figures given in the hon. Member's question as regards the case of the Stanton and Newhall School Board are correct, except that he has omitted to mention that at the beginning of the year ended the 29th of September, 1893, the Board had in hand a balance of £252 16s. 11d. This gave the Board a total sum of £1,633 5s. 3d. available towards meeting the expenditure of £1,708 17s. 5d., leaving a deficit of £75 12s. 2d. only, to be met out of the rates. The grant under Section 97 of the Elementary Education Act of 1870 is not payable unless the School Board satisfy the Education Department that the sum required for the purposes of their annual expenses amounted to a sum which would have been raised by a rate of 3d. in the £1 on the rateable value of the Board's district. The sum required for the year ended the 29th of September, 1893, by the Stanton School Board was, as has been said, £75 12s. 2d., which is less by £89 7s. 10d. than the £165 which would have been the product of a 3d. rate. In these circumstances, my Lords were advised that no grant under Section 97 was payable. The Board can avoid a similar loss of the Section 97 grant in future by so issuing their precept to the Rating Authority as to obtain payment of the amount required from the rates at the beginning of the financial year. This will make it unnecessary for them to retain a large balance in hand.

THE COST OF THE BEHAR CADASTRAL SURVEY.

MR. HENNIKER-HEATON: I beg to ask the Secretary of State for India, with reference to his statement that the cost of the Cadastral Survey in Behar will be defrayed partly by the Government, partly by the zemindars, and partly by the ryots, what proportion of the cost is to be defrayed by the Government; what proportion of such cost has hitherto been defrayed by the Government in Bombay and other provinces of India; whether the ryots have ever been burdened with any portion of the costs; and whether any consideration is to be shown to those zemindars whose estates have already been compulsorily surveyed at an immense cost by the Government or the Court of Wards during their minorities, and are now to be re-surveyed?

MR. H. H. FOWLER: The proportion of the cost of the Cadastral Survey to be borne by Government is still under consideration. In Bombay and other temporarily settled provinces, where the survey is made primarily for the security of the Public Revenues, the whole of such survey is paid by Government. The ryots have not borne any of the costs in the Provinces to which I have just referred. As was stated in an answer given in this House on the 17th of November last, and as is explained at length at paragraph 44, page 78, of Behar Cadastral Survey Papers presented on the 22nd of November, 1893, surveys previously effected will be utilised as far as practicable.

THE IRISH MAIL SERVICE.

MR. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Postmaster General, in relation to the new mail service between London and Kingstown, whether separate tenders will be invited for the railway and steamboat services; if Railway Companies will be excluded from competition for the steamboat service; and whether the conditions on which tenders are sought will specify the minimum dimensions, power, and speed of the steamers to be employed?

MR. A. MORLEY: Separate tenders will be invited, and Railway Companies will not be excluded from competition for the sea service. The conditions of tender are now being considered, but it would not be convenient to state them till they have actually been decided on.

MR. W. KENNY: Can the right hon. Gentleman say how soon the advertisements for tenders will be issued?

MR. A. MORLEY: I cannot say exactly, but it will not be long delayed.

MR. MACARTNEY: Will the conditions for accelerating the service be specified?

MR. A. MORLEY: Yes.

CANTYRE CROFTERS.

SIR D. MACFARLANE (Argyll): I beg to ask the Secretary for Scotland if he can explain why the decision of the Crofters' Commission has not been communicated to certain crofters on the Torresdale estate, in Cantyre, although their holdings were examined in September, 1893; and whether he is aware that great inconvenience is caused by uncertainty as to the amount of rent payable?

SIR G. TREVELYAN: The decision of the Crofters' Commission in this case was communicated both to the proprietor and to the crofters' agent by the Sheriff Clerk on the 6th of January. It is also published in the last Report of the Commission, page 29, as presented to Parliament.

COMMITTEE ON FEUS AND LEASES.

DR. MACGREGOR (Inverness-shire): I beg to ask the Lord Advocate if he can now say when the next meeting of the Select Committee on Feus and Leases (Scotland) will be held; and whether he can state approximately when the Committee will be able to report to the House?

***THE LORD ADVOCATE** (Mr. J. B. BALFOUR, Clackmannan, &c.): I propose to ascertain the sense of the Members of the Select Committee as to when the next meeting should be held. If the Committee decide to receive further evidence, I do not think that it will occupy more than one day, and it will then be for the Committee to consider as to the Report which they should make to the House.

SMALL-POX AT LEITH.

SIR C. CAMERON (Glasgow, College): I beg to ask the Secretary for Scotland whether his attention has been called to the epidemic of small-pox at present prevalent at Leith, and to the statement of the Medical Officer of Health of that burgh that the large increase of cases reported a fortnight ago was attributable to the fact that a large number of people mildly infected with the disease had been going about the streets, and that the sanitary department had recovered infected clothes from pawnbrokers; whether he is aware that the Medical Officers of Health of Glasgow have thought it necessary to warn inhabitants of the city, so far as possible, to avoid Leith, and have stigmatised the measures adopted by the authorities of that town to check the disease as devoid of intelligence and efficiency, and that the collector of Customs has notified the Leith authorities that if the disease is allowed to spread he will be compelled to declare Leith a foul port; and whether the Board of Supervision have taken any steps, and if so what, to assist or guide the Local Authorities in dealing with the epidemic?

SIR G. TREVELYAN: I have made inquiry as to the outbreak of small-pox at Leith, and understand that it is the case, as stated by the hon. Member, that strong criticisms have been passed by competent authorities upon the action of the Local Authority of that burgh. The Board of Supervision have for some time brought all the pressure they can to bear upon the Local Authority. They have had a conference at which the deficiencies of the burgh sanitation were pointed out, and they took the strongest step in their power by issuing a special Order requiring the Local Authority to deal forthwith with insanitary houses, and by calling upon them to re-organise their sanitary staff. Some improvement followed these measures; but the Board have continued to press the Local Authority to follow the example of the great majority of Sanitary Authorities both in England and in Scotland by adopting the Notification of Diseases Act; and I am glad to say that the Act was at last adopted the day before yesterday. I am informed that in nearly all the cases reported to the Local Authority the patients have been removed to hospital, and that joint action will now be taken along with Edinburgh in combating the epidemic.

THE COMPANIES (WINDING-UP) ACT.

Sir A. ROLLIT (Islington, S.): I beg to ask the President of the Board of Trade when the Annual Report of the Board of Trade, under Section 29 of "The Companies (Winding-up) Act, 1890," for the year ending the 31st of December, 1893, will be presented to Parliament; and whether the Board of Trade will include in such Report, in addition to the information contained in previous Reports, the names of the Companies ordered to be wound up from the date when "The Companies (Winding-up) Act, 1890," came into operation to the 31st day of December, 1893, distinguishing the cases in which an Official Receiver was continued as permanent liquidator from those in which he was not so continued, giving the date of the winding-up order in each case, and the dates when the statement of affairs was filed and when the first statutory meetings were held; the amounts received by the Official Receiver by the realisation of the assets of each such Company, distinguishing those in which the Official Receiver was not continued as permanent liquidator, and showing how much was in each case received during the provisional liquidatorship; the fees which were respectively claimed and received by the Board of Trade in respect of the Official Receiver's provisional or other liquidatorship of each such Company or otherwise in connection therewith, showing how the amount of such fees was in each case calculated, and distinguishing the part of the Official Receiver's charge which would have been incurred had the Official Receiver not been continued; a list of the cases in which a special manager was appointed under Section 5 of the Act, the nature of the duties performed in each case, and the remuneration paid to the special manager; the amount of cash and securities standing to the credit of the Companies' liquidation account at the end of each period of six months from the coming into operation of the said Act, and of the total income credited to the said account as having been received from investments up to 15th of January, 1894; and of the amount of the interest on investments which, during each such period of six months, has, under Section 17 of the Act, been placed to the credit of Companies wound up under the said Act for the benefit of such Companies, and of the total amount of the dividends or income paid or placed to the credit of such Companies, under Sections 17 and 18 respectively?

Mr. BRYCE: Progress is being made with the preparation of the Annual Report under the Companies (Winding-up) Act, but it is at present impossible to say when it will be ready for presentation. The Report requires so much time and trouble that it was not found possible to present the Report for 1892 until February last. Much of the information asked for by my hon. Friend is at present included in the Reports, and the Board of Trade will carefully consider how far additional information can usefully be given on the lines suggested by him. It would be inexpedient to include in the Return the full particulars asked for in the case of Companies whose liquidation has not yet been completed.

SIR WEST RIDGWAY'S MISSION TO MOROCCO.

Sir A. ROLLIT: I beg to ask the Under Secretary of State for Foreign Affairs whether the Foreign Office intend to publish, and if so when, Sir West Ridgway's Report on his Special Mission to Morocco?

*SIR E. GREY: The Report in question is of a very confidential nature, and it is not intended to publish it.

EIGHT HOURS DAY IN THE DOCKYARDS.

MR. BARTLEY (Islington, N.): In the absence of the right hon. Gentleman the Member for Cambridge University, I beg to ask the Civil Lord of the Admiralty what is the reason for the delay in putting the 48 hours system into operation in Her Majesty's Dockyards; and when it is expected that the system will be established?

MR. E. ROBERTSON: Some necessary delay has been caused by arranging with the War Office in regard to certain details which it was considered desirable should be identical for the two Departments. These will very shortly be settled and the scheme promulgated, but I cannot give an exact date.

THE LABOUR COMMISSION.

MR. BARTLEY: I beg to ask the Secretary of State for the Home Department whether the Reports of the Royal Commission on Labour have been yet made; how many there are; and when they will be laid upon the Table?

MR. ASQUITH: The fifth and final Report of the Royal Commission on Labour will be presented to Parliament to-day.

DISCOUNT CORPORATION OF BELFAST.

MR. E. M'HUGH (Armagh, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware that summonses have been granted in the Belfast Police Courts against four directors of the Discount Corporation of Belfast; and whether, in view of the magnitude of the interest involved, the wide-spread losses caused by the failure of this and other fradulent Companies now in liquidation, and the gravity of the charges made, the Crown intend to intervene in these cases and see that justice is not frustrated?

MR. J. MORLEY: It is a fact that summonses have been granted against four directors of the National Discount Corporation of Ireland for issuing fraudulent balance sheets and conspiring to defraud. These summonses, I understand, were to have been heard at the Belfast Police Court to-day, though with what result I am not yet aware. The present proceedings have been instituted by a private prosecutor, a shareholder in the concern, and I am clearly of opinion, in which the Irish Law Officers concur, that at the present stage the Executive should not interfere in the case. Of course, if the defendants be sent for trial the case will then in the ordinary way come into the hands of the Crown, when the necessary action will be taken.

GUN PRACTICE OFF THE NORE.

MAJOR RASCH (Essex, S.E.): I beg to ask the Secretary to the Admiralty whether the gunboats *Bustard*, *Trent*, and *Landrail* have been firing into deep water off the Nore Light; whether it would be possible to fire N.E. from the Black Tail Buoy on to the edge of the Maplins, which would find employment for men holding passes for the recovery of shot and shell, and save Government ammunition?

SIR U. KAY-SHUTTLEWORTH: These vessels fire some distance to the southward and eastward of the Nore Light, according to the direction in which the range is clear for the time being, in order to avoid accidents to boats or shipping. The Black Tail Buoy is too distant; and the value of the extra coal burnt would exceed that of the recovered projectiles.

THE ORDER OF THE BATH.

ADMIRAL FIELD (Sussex, Eastbourne): I beg to ask the Secretary of State for War whether he will lay upon the Table of the House a copy of the Statutes which govern the distribution by the Sovereign of the several degrees of the Most Honourable Order of the Bath from 1815 inclusive, so far as the same are applicable to officers of Her Majesty's Naval and Military Forces? I may, at the same time, ask the Chancellor of the Exchequer whether Her Majesty's Government will advise Her Majesty to revise the Statutes of the Most Honourable Order of the Bath, so that the same may be brought more into harmony with general sentiment so far as eligibility by rank of officers of Her Majesty's Navy and Royal Marines is concerned, when compared with officers of equivalent rank in Her Majesty's Army, for admission to the Order of the Bath; and that the present proportion of honours and distinctions of the said Most Honourable Order awarded to officers of Her Majesty's Navy and Army may be reconsidered and readjusted; and further, that recommendations of officers of Her Majesty's Naval Service for honours and distinctions may be submitted to Her Majesty by the First Lord of the Admiralty, instead of through Her Majesty's Secretary of State for War?

*MR. CAMPBELL-BANNERMAN: Perhaps the hon. and gallant Gentleman will allow me at the same time to reply to both questions. If by the words "the distribution of the several degrees of the Order of the Bath," the hon. and gallant Gentleman means the allocation of the numbers available for each of the two Services, this is a matter not regulated by the Statutes, but determined by a permanent arrangement between the Departments. If, however, he means the qualifications which are held necessary in the respective Services, these, as my right hon. Friend the Secretary to the Admiralty stated the other day, are not precisely identical in the case of Army and Navy officers, and consideration is now being given to the matter, with the view of seeing whether there is any substantial inequality, and whether the rules and practice in regard to the recommendation of officers for the Bath should be brought into closer uniformity. As regards the mode of submitting recommendations for Her Majesty's approval, I should say that those made by the First Lord of the Admiralty are not subject to any criticism of the Secretary of State for War. The Order of the Bath is necessarily placed, for the purposes of formal submission and of record, under some one responsible Minister, as regards both its Military and its Civil division. That Minister is the Secretary of State for War; but his action in respect of Naval and Civil recommendations is entirely Ministerial. I should not presume to question the propriety of any recommendation made either by the First Lord of the Treasury or by the First Lord of the Admiralty.

ADMIRAL FIELD: The right hon. Gentleman has not stated whether he will lay a copy of the Statutes on the Table of the House. I have a copy by private favour, but there is no copy in the Library.

MR. CAMPBELL-BANNERMAN: The Statutes do not affect the question in which the hon. and gallant Member is interested. They are very voluminous and have been altered from time to time. There is, however, no reason why the Statutes should not be made public if it is desired.

ADMIRAL FIELD: What I want is that the House may be in possession of the Statutes. That is the material point. There is no copy in the Library.

MR. CAMPBELL-BANNERMAN: The only objection to laying them on the Table is that it will involve a lot of formality in regard to printing and circulating them, and to get the information the hon. Member wants for them would be like looking for a needle in a bundle of straw. I will put a copy in the Library.

ADMIRAL FIELD: Has anyone been appointed to the distinguished post of Grand Master since the death of the Prince Consort?

MR. CAMPBELL-BANNERMAN was understood to ask for notice of that.

MR. LABOUCHERE (Northampton): Would not the difficulty be overcome by doing away with these Orders, which are only a relic of the barbarous ages?

MR. CAMPBELL-BANNERMAN: No, the demand seems to be in the opposite direction.

ADMIRAL FIELD: I beg to ask the Secretary to the Admiralty whether in his recent statement of the proportion of naval officers eligible by rank on the Active List for the Most Honourable Order of the Bath—namely, "700 to upwards of 4,000 officers of the Army," he included officers of the Royal Marine Corps and of the various Civil branches of the Naval Service; and whether the said proportion is in accordance with the proportion of officers of equivalent rank now subsisting between the two Services, in view of the fact that Senior Lieutenants of Her Majesty's Navy of eight years' standing now rank with Majors of of Her Majesty's Army?

SIR U. KAY-SHUTTLEWORTH: The numbers which I gave in the answer to the hon. Member for South Antrim comprised all officers of the Navy eligible by rank for the Military Division of the Order of the Bath, and included Marine officers, Engineer officers and Medical officers. These numbers are necessarily based upon the qualifications prescribed in the Statutes of the Bath, and not upon the relative rank of officers of the two Services as now existing.

Admiral FIELD: Out of the total number of 932, how many are allocated to the Naval Service?

Sir U. KAY-SHUTTLEWORTH: I think I must ask for notice of that question.

Admiral FIELD: Then I will give it.

LINCOLNSHIRE AND WORCESTERSHIRE CHARITIES.

Mr. DODD (Essex, Maldon): I beg to ask the Parliamentary Charity Commissioner who are the present Trustees of Cowley's Charity, and of the other parochial charities of Swineshead, Lincolnshire; and how many of them are popularly elected, and how elected; when last accounts were furnished to the Commission of Cowley's, and of the other charities, and what was the amount of the income shown on such accounts; and under what will or scheme those charities are now administered; and when last accounts were furnished to the Commissioners of the charities of Norton, Worcestershire?

The PARLIAMENTARY CHARITY COMMISSIONER (Mr. F. S. Stevenson, Suffolk, Eye): Cowley's Charity is regulated by an Act of Parliament (21 & 22 Vic. c. 81) confirming a scheme of the Charity Commissioners. Rules thereunder were approved by the Board on the 15th of May, 1860. The trustees appointed under the scheme are—the Vicar of Swineshead and the Incumbent of Chapel Hill for the time being respectively and six persons named therein, any vacancies occurring to be filled by co-optation subject to the approval of the Commissioners. According to the accounts for the year 1893 the present trustees are—the Vicar of Swineshead, Mr. John Cooper, Mr. Charles H. Sharpe, Mr. William R. Sharpe, Mr. George Bett, Mr. Robert D. C. Shaw, and Mr. Ebenezer Wilson. The last accounts are those for the year 1893, and the income shown therein is about £268. Butler's (or the Causeway) Charity is apparently administered under two deeds made in the reign of Charles I. Trustees were appointed on the 17th of December, 1880, by an Order of the Board. The present trustees are—the Rev. Joseph Holmes, Mr. John Cooper, Mr. John Harrison Brown, Mr. Robert D. C. Shaw, and William Sparrow, who are apparently the surviving trustees under the above-mentioned Order. The last accounts are those for the year 1893, the income mentioned therein being about £57. The Poor Charities are regulated by a scheme of the Charity Commissioners of 29th of March, 1888. The body of trustees is constituted as follows:—Three *ex officio* trustees, *i.e.*, the Vicar and two elected Guardians of the Poor of the parish of Swineshead. Four representative trustees to be appointed as follows:—Two by ratepayers of Swineshead to the exclusion of the Hamlet of Chapel Hill, one by ratepayers of Hamlet of Chapel Hill, and one by School Board of Swineshead, and four co-optative trustees. The present trustees, according to last accounts, are—The Rev. Joseph Holmes, Mr. John Cooper, Mr. John H. Brown, Mr. William Sparrow, Mr. Robert D. C. Shaw, Mr. George Bell, Mr. George Smith, Mr. Ebenezer Wilson, Mr. William Cheetham, Mr. William R. Sharpe, and Mr. Joel Goodwin. The last accounts are those for the year ended the 21st of March, 1893, the income shown therein is about £213. In answer to the concluding paragraph of the question, there appear to be three parishes in Worcestershire bearing the name of Norton—namely, (1) Norton-by-Bredon; (2) Norton-by-Evesham; and (3) Norton-juxta-Kempsey. If the hon. Member will specify the parish to which the question refers, the information shall be afforded.

FACTORY INSPECTORS' ASSISTANTS.

Mr. FENWICK I beg to ask the Under Secretary of State for the Home Department whether he can state to the House the names and nature of previous occupations of the recently-appointed Factory and Workshop Assistant Inspectors?

The UNDER SECRETARY of STATE for the HOME DEPARTMENT (Mr. George Russell, North Beds.): The names and previous occupations of the recently-appointed Factory Inspectors' Assistants are as follows:—R. J. Foot, engineer and smith; J. Dean, textile (cotton) operative; H. Miller, steel-maker; F. J. Beaumont, textile (woollen) operative; D. Timothy, colliery clerk (a Welshman); F. W. Sedgwick, operative, afterwards clerk in boot and shoe factory; C. H. Morris, shipwright; J. Clark, joiner, employed in a factory, and afterwards engaged in Customs Service (has a certificate of competency as Sanitary Inspector).

Mr. FENWICK: Are there no female Inspectors appointed?

Mr. GEORGE RUSSELL: Not in this batch.

Mr. FENWICK: I beg to ask the Secretary of State for the Home Department whether he can state the number of cases reported by the Assistant Factory Inspectors in which a breach of the Factory and Workshops Act is alleged to have taken place; whether any prosecutions have followed upon those Reports; and, if so, how many; and whether he is aware of the fact that these Inspectors are not allowed the free use of materials necessary for the effective and immediate discharge of their duties; and, if so, whether he will undertake that such materials shall be furnished them in accordance with his promise to the deputation which waited upon him in February last?

Mr. ASQUITH: Many prosecutions have followed upon Reports made by the Assistants, but it would be difficult and would, in my opinion, serve no useful purpose to give the precise numbers. All representations from the Assistant Inspectors receive careful attention. No complaint has been made officially by the Assistants that any representations of theirs have been improperly disregarded. If there had been any inconvenience from want of necessary materials, the ordinary course would have been to make an application to the Chief Inspector, and I am informed that no such application has been made. On inquiry I find that it is desirable that Assistant Inspectors should be furnished with satchels and measuring tapes, and steps have already been taken by the Chief Inspector for carrying this out.

IRISH LAND COMMISSION—ASSISTANT COMMISSIONER MR. W. JEFFCOTT.

Mr. M'CARTAN (Down, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether Mr. W. Jeffcott, who was formerly extensively employed as a landlords' valuer in County Derry, has been recently engaged as a Sub-Commissioner in fixing judicial rents in the county; whether he has been selected to act as a Sub-Commissioner in the Counties of Fermanagh and Monaghan, where he will have to fix rents upon estates which he formerly valued for the landlord; and if he will give the date of his appointment as Sub-Commissioner?

***Mr. J. MORLEY**: Mr. Jeffcott states that prior to his appointment as an Assistant Commissioner he was engaged as a valuer, both by tenants as well as landlords, in the County of Londonderry, but that since his appointment he has not joined in fixing the judicial rent in any case in this county, where he had been previously so employed by either party. He never acted as valuer for either landlords or tenants in any of the Unions in the Counties of Monaghan or Fermanagh, from which cases have been listed for hearing on the 5th instant by the Sub-Commission, of which he is a member. Mr. Jeffcott was appointed an Assistant Commissioner in February, 1891. He had previously been a valuer in cases of appeal and rehearing before the Land Commission.

Mr. SEXTON: Have there been any changes lately, and, if so, will the right hon. Gentleman ask the Commissioners to furnish a Return giving the names of the County Court valuers?

Mr. T. W. RUSSELL: Did I understand the right hon. Gentleman to say Mr. Jeffcott has not been engaged in any case in Fermanagh and Monaghan?

Mr. J. MORLEY: So he informs me. He has not acted there as valuer either for landlord or tenant in any of the Unions from which cases have been listed for hearing at the recent Sitting of the Sub-Commission of which he is a member. In answer to the hon. Member for North Kerry, I will get the date of the last Return and make the inquiry he suggests.

THE VOLUNTEER LONG-SERVICE MEDAL.

Colonel HOWARD VINCENT: I beg to ask the Secretary of State for War if, having regard to the announcement that the Queen has been pleased to institute a Volunteer Long-Service Medal to be granted to Volunteers duly recommended by their Commanding Officers, on completion of 20 years' service, the phrase—

> "Service, whether as officer, non-commissioned officer, or private, must have been consecutive,"

is to be taken as disqualifying a Volunteer who, having served a given number of years in one corps, has, on migration, or under other circumstances of civil life, been forced to quit one regiment, but who, as soon as practicable, has rejoined another corps; and, in such case, if he will be pleased to submit for Her Majesty's gracious consideration the hardship such exclusion will entail on many especially deserving non-commissioned officers and men?

*MR. CAMPBELL-BANNERMAN: I appreciate the force of the claim of a Volunteer to have his service regarded as practically continuous when the interruption of it has been brief, and has been genuinely due to such a cause as is indicated, and I am, therefore, prepared to regard service in those circumstances as coming within the conditions, subject to a reasonable limitation in the length of the break.

THE N'GAMILAND CONCESSION.

MR. KNOX (Cavan, W.): I beg to ask the Under Secretary of State for the Colonies whether his attention has been called to the fact that the concession obtained by Messrs. Nichol and Hicks in N'gamiland in 1889 was recognised by the High Commissioner, and used by the Foreign Office in negotiations with the German Government in 1890 as a reason for making N'Gamiland British territory; that the validity and due ratification of the concession was proved before Mr. Justice Mathew and a jury in an action brought in 1893 by Messrs. Nichol and Hicks against the African and General Exploration Company, in which the jury decided in favour of the plaintiffs, who have been unable to recover their judgment debt by reason of the financial condition of the defendant Company; that the validity of the concession is affirmed by Mr. Buckle, who made a special journey to N'Gamiland to test it, as the representative of interests hostile to Messrs. Nichol and Hicks, *i.e.*, of Mr. Maund and the African and General Exploration Company; and that before the recent Bechuanaland Commission the legal representative of the Chartered Company admitted that he could not dispute the genuineness of the concession; and whether, under the circumstances, the Secretary of State will refuse to ratify the concession; if so, for what reason?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): The Bechuanaland Concessions Commission appointed to inquire into this and into other concession claims were, on the evidence before them, unable to come to any decision on the concession referred to in the question, and recommended that further inquiry should be made. Before coming to any decision, therefore, further inquiry will be necessary.

MR. KNOX: Does the hon. Gentleman dispute the accuracy of the facts stated in the question? Will he make further inquiry?

MR. S. BUXTON: I am not able wholly to admit the accuracy of the facts, and I do not understand that the legal representative of the Company could not dispute the genuineness of the concession. We are sending up a small force, and the officer in charge will be instructed to make further inquiry.

MR. KNOX: Who is the officer?

MR. S. BUXTON: Lieutenant Hoare.

BECHUANALAND.

MR. KNOX: I beg to ask the Under Secretary of State for the Colonies whether Mr. Vintcent, one of three members of the recent Bechuanaland Commission, was legal adviser to the Chartered Company in Bechuanaland, and has since been appointed to a judicial position in the Company's territory; and when the Report of the Commission will be published?

MR. S. BUXTON: As regards the first part of the question, Mr. Vintcent has not acted as legal adviser to the Chartered Company since 1891. As regards the second part of the question, Mr. Vintcent will, we understand, be nominated as Judge under the Matabeleland and Mashonaland Settlement. As regards the last part of the question, the Report of the Concessions Commission is not suitable for publication; but the effect of the Secretary of State's decision on the various claims (which he hopes to complete shortly) will, of course, be made known to the various claimants.

Mr. KNOX: Was Mr. Vintcent appointed a member of the Commission in 1891, the year in which he was also acting as legal adviser to the Chartered Company?

Mr. S. BUXTON: I think the Commission was appointed in 1892.

EVICTED FARMS IN TYRONE.

Mr. KNOX: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the constabulary at Beragh and Ballygawley, County Tyrone, are employed in watching an evicted farm in the townland of Foremass, on the estate of Mr. Henry Vernon; whether he is aware that the new tenant of the farm resides four miles away, and receives no personal protection, and that there are no cattle or houses on the farm; what, under the circumstances, the police are watching; whether, in consequence of the protection of this farm in the constituency of South Tyrone, the police forces have been augmented; and whether the increase will be paid for by the county?

Mr. J. MORLEY: The police make frequent patrols to the farm referred to. The present occupier of the farm resides a few miles away, though I am informed he is building a house on the farm, and that he has two head of cattle grazing it. The police force at the nearest station has been temporarily augmented in order to make the patrolling as effective as possible, but the augmentation has been supplied from the county establishment, so that no additional cost to the county is involved.

LANCE-CORPORALS IN INDIA.

Colonel WARING (Down, N.): I beg to ask the Secretary of State for India, with reference to the Army Order 110, dated 12th May, 1893, which increased to 32 the number of paid lance-corporals allowed to a battalion of Infantry, if he will explain why, though this Order was received in India in August last, it has not yet been acted upon, so that lance-corporals who left England with drafts subsequent to 12th May, 1893, and who were receiving pay under it, have, in consequence, been deprived of such extra pay on coming on the Indian Establishment; why an Order, which is acknowledged by all military men to be a most necessary one and which involves a very insignificant expenditure, should require special consideration after it has been promulgated in India; and whether, considering the well-known difficulty in getting good men to accept the lance stripe, he will endeavour to bring the consideration of the question to an early and satisfactory conclusion?

Mr. H. H. FOWLER: It is an old and well-established rule that Royal Warrants or Army Orders which involve an increase of charge are not applicable to India, unless and until they are promulgated in an Indian Army Circular by the Indian Government. The Order to which the hon. and gallant Member refers has not been so promulgated; but since it was issued in England it has been under consideration by the Government of India, and by myself in communication with the Secretary of State for War, and I have every reason to think that the matter will very soon be settled.

NEWCASTLE WEST PETTY SESSIONS CLERK.

Mr. M. AUSTIN: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that a letter was sent to Dublin Castle by Mr. William O'Sullivan, of Newcastle West, County Limerick, complaining of the conduct of Mr. Dawson, clerk of Petty Sessions there, for having used to him, at Newcastle West on the 11th instant, threatening language calculated to provoke a breach of the peace, and of which letter an acknowledgment was received on the 21st instant; whether Mr. Dawson, after having received from Dublin Castle notice of the complaint, did on the 24th instant (a fortnight after the alleged offence) issue a summons for assault against Mr. O'Sullivan, notwithstanding that a Petty Sessions Court had been held on the 18th instant; whether he is aware of the strong feeling existing in the district by reason of the conduct of Mr. Dawson in connection with this case, and his manner of discharging the duties in connection with his office; and whether he will call the attention of the proper authority to the matter, and inquire as to the very serious charges preferred against this officer under the late administration?

MR. J. MORLEY: In replying to a similar question put by the hon. Member on Thursday last, I stated that the facts were correctly set forth in the first paragraph, and that the Petty Sessions clerk had summoned O'Sullivan for assault on the occasion referred to. I am now informed that O'Sullivan has been bound to the peace and required to enter into recognisances, or in default to be imprisoned for a month. A cross-summons brought by him against the Petty Sessions clerk was dismissed. It is the fact that this clerk was suspended from his office in 1890 and again in 1891, but on both occasions he was re-instated by the Lord Lieutenant. I have no knowledge of any complaint as to the manner in which he now discharges his duties, and am informed that at the recent official inspection of the clerk nothing came to the notice of the Inspector that would lead to the belief that such is the case.

MR. M. AUSTIN: Is the right hon. Gentleman aware that Lord Muskerry, who presided in this case, had not put in an appearance at Petty Sessions for two years previously? Is he also aware that one of the Magistrates on the Bench strongly dissented from the decision? For what offence was this clerk suspended in 1890?

MR. J. MORLEY: I am afraid I cannot say for what offence he was suspended. I know nothing about Lord Muskerry's attendance, and I have no right to inquire how he voted. It is quite true Mr. O'Grady, one of the Magistrates, did strongly dissent from the decision.

MR. M. AUSTIN: Will the right hon. Gentleman inquire what offence it was led to the suspension?

MR. J. MORLEY: I will see if I can inquire into it.

HOLDERS OF GOVERNMENT STOCK.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): I beg to ask the Secretary to the Treasury whether there is any objection to a Return being prepared and presented to this House showing the proportions of Government Stocks held respectively by persons domiciled within and outside the United Kingdom?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): I am informed by the authorities of the Bank of England that a Return on the subject would involve an immense amount of labour, and it would be very misleading for two reasons: (1) because many foreigners conceal their identity by causing their investments to be made in English names; and (2) the ownership of Stock Certificates to Bearer cannot be ascertained. Under these circumstances, it seems doubtful whether such a Return would serve any useful purpose.

THE SMEARING OF MANGO TREES IN BEHAR.

MR. CAINE: I beg to ask the Secretary of State for India if he has seen a Reuter's telegram, dated Simla, 5th June, published in the London papers of yesterday, to the effect that in the opinion of the Government of India the microscopic tests which have been applied to the mud daubed on the mango trees in North Behar prove that in 90 per cent. of the cases the smearing is due to pigs rubbing themselves against the trees; and has the India Office received any information confirming this statement?

MR. H. H. FOWLER: I have seen the telegram to which my hon. Friend refers. I have also received from the Government of India information to the effect that the larger part of the marks are due to animals, though some are certainly done by human agency. The intentional marking appears to have originated early this year in Nepal, and to have spread thence into Behar, being probably intended as advertisement to draw pilgrims to a shrine in Nepal. It is thought that when attention had been called to the matter, some mischievously-disposed persons, finding marks taken seriously, have continued work in certain districts. But it is considered that there is not sufficient evidence to connect the marking with any movement among the natives, nor any substantial reason to suppose that it has any political significance.

SPECIAL TRAINS FOR INDIAN GOVERNMENT OFFICIALS.

MR. CAINE: I beg to ask the Secretary of State for India if any Despatch has been received from the Viceroy recommending the stoppage of the use of special trains to convey the Viceroy, Commander-in-Chief, and other members of the Government between Simla and

Calcutta, on the ground of needless expense?

Mr. H. H. FOWLER: No communication has been received from the Government of India on this subject. I am informed that Members of Council other than the Viceroy and the Commander-in-Chief are not entitled to special trains.

ELECTRICAL COMMUNICATION WITH LIGHTHOUSES.

Mr. PENROSE FITZGERALD: I beg to ask the President of the Board of Trade if he will be good enough to state why all the recommendations of the Royal Commission on Electrical Communication with Lighthouses, &c., contained in the First Report, dated 8th December, 1892, have not been carried out, especially with regard to the Scarweather Light-vessel, in the Bristol Channel, and the Fastnet Rock Lighthouse; whether his attention has been called to the paragraph in the Second Report of the Royal Commission, dated March, 1894, in which they state that it is with regret that they have decided to confine their recommendations in this Report to shore lighthouses, but, until more has been done towards effecting the connection of those light-vessels and lighthouses which were selected in the First Report as having the strongest claims to immediate attention, they hesitate to add to the list of light-vessels and island rock lighthouses with which electrical communication should be established; and whether, in the interest of saving of life and property round the coasts of the United Kingdom, he will, without further delay, take the necessary steps to carry out the recommendations of the Royal Commission in their entirety in order that they may complete the list of light-vessels and rock lighthouses with which they consider that electrical communication should be established?

Mr. BRYCE: In the last financial year £10,000 was placed at the disposal of the Board of Trade for the purpose of effecting electrical communication with light-vessels, &c. That money was expended in connecting the "Kentish Knock" and "Goodwin (N. Sand Head)" Light-vessels and the "Gunfleet" Pile Lighthouse with the shore. In the present financial year £11,000 has been

similarly placed at the disposal of the Board of Trade, and it is intended to expend this amount in connecting the "Haisborough" and the "Shipwash" Light-vessels with the shore and in laying a cable to the "Tuskar" Rock Lighthouse. I am afraid that the other works recommended by the Royal Commission must wait until the Treasury can place more money at my disposal.

POOR LAW BOUNDARIES IN KENT.

Colonel WARDE (Kent, Medway): I beg to ask the Chancellor of the Exchequer whether, as the clerks to the Commissioners of Land Tax are unable to state what are the boundaries of the various Land Tax parishes in the Poor Law parishes of Lenham and Harrietsham, in the County of Kent, he can state where this information can be obtained?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): I am unable to state where this information can be obtained. No one would appear to be in a better position to give it than the Local Land Tax Commissioners.

Colonel WARDE: But as that authority is ignorant on the subject, to whom else can I apply?

Sir W. HARCOURT: I am afraid I cannot refer the hon. and gallant Member to any other authority. That is the responsible body. We have nothing to do with it.

Colonel WARDE: I will refer to the subject on the Estimates.

THE FINANCE BILL.

Mr. M. HEALY (Cork): I beg to ask the Chancellor of the Exchequer whether his attention has been called to the fact that Section 13 of the Finance Bill, as at present drawn, would include all estates no matter what the amount of the assets if the debts of deceased are within £1,000 of the assets; whether it is intended that in the case, for example, of an estate of £50,000, the section shall apply if the debts amount to £49,000 or upwards; whether, under the section, it is the duty of the Inland Revenue officials not merely to receive affidavits, but also to prepare affidavits, the schedules of assets, the bonds, notices, and other documents required by the Court of Probate; and on what grounds it is considered that, in the case of insolvent estates, where no Probate Duty is paid and the State gains nothing, State officials should undertake free of charge the duties of solicitors?

SIR W. HARCOURT: It is most improbable that cases of this kind would be brought to the Inland Revenue officials, and not to the District Registrar. The former have now power under the Regulations to decline to deal with cases involving complicated questions of law under £300 gross, and they will have the same power under the new system with regard to cases under £1,000 net. With regard to insolvent estates, there were not more than 58 cases in Ireland last year where an estate was insolvent, though the gross value exceeded £1,000.

MR. DANE (Fermanagh, N.): May I ask whether the right hon. Gentleman's attention has been drawn to the position of the District Registrar in Ireland as being paid by fees? Does the right hon. Gentleman realise the position they will hold should they come under the law?

SIR W. HARCOURT: No, Sir. I wish it to be understood that the object of this clause is to relieve persons of small property from any legal expenses, even though it may be that the fees of the District Registrar will be less in consequence.

THE COLONIES AND THE DEATH DUTIES.

MR. W. REDMOND (Clare, E.): I beg to ask the Chancellor of the Exchequer whether the Government have received representations from the Australian Governments with reference to the proposal to levy Death Duties on colonial property left by persons who have died in Great Britain; whether the attention of the Government has been directed to the statement of Sir George Dibbs, Premier of New South Wales, that the persistence in this proposal with reference to Death Duties on Colonial property would create an unpleasant feeling between the Colonies and Great Britain; and whether the Government will endeavour to agree to the views of the colonies on this matter?

SIR W. HARCOURT: I am informed that a representation has been made by some of the colonies on this subject. As far as I understand it, this is an objection founded on a misapprehension. We have no intention of imposing any tax whatever on the colonies. The only question is whether personal property abroad or in the colonies which is held by persons domiciled here, and which is now subject to Legacy and Succession Duty, shall be subject to the Estate Duty which it is proposed to levy on such property when held in England. I need hardly say that any representation on this subject by the colonies will be most carefully and repectfully considered by Her Majesty's Government.

MR. W. REDMOND: Does the Chancellor of the Exchequer draw no distinction between property held in the colonies and in other places abroad?

SIR W. HARCOURT: The great difficulty in this matter is that if a distinction is made between the United Kingdom and places abroad the duty therefrom becomes really a preferential duty—a preference to those who do not pay and a disadvantage to those who do. I can only repeat that any representation that may be made to the Government by the representatives of the colonies will be most carefully and respectfully considered.

THE COUNTY OF LONDON.

MR. BENN (Tower Hamlets, St. George's): I beg to ask the Chancellor of the Exchequer whether he is aware that the Inland Revenue Department appears to be ignorant of the fact that a County of London was formed by the Local Government Act of 1888, and that forms issued by that department are filled up with the names of the Counties of Middlesex, Surrey, and Kent, although the places to which such forms refer are in the County of London; and whether he will take steps to secure a correct official description in future?

SIR W. HARCOURT: The hon. Member probably refers to Inland Revenue Establishment Licences, issued by postmasters and sub-postmasters in localities on the confines of the County of London. The forms are issued in blank by the Inland Revenue to the postmasters, who sometimes insert the wrong local taxation description of the locality. These errors cannot always be avoided; but the matter is adjusted at Somerset House by the allocation of the proceeds of the licences to the credit of the county in which they are issued.

THE SCILLY ISLANDS.

MR. CHANNING (Northampton, E.): I beg to ask the President of the Local Government Board whether any steps have as yet been taken under the special provisions of the Local Government Acts of 1888 and 1894, relating to the Scilly Islands, to provide for the election of Parish Councils in those islands?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The Local Government Board have received no application from the Council of the Isle of Scilly on the subject referred to, and the Board have therefore taken no steps with a view to the issue of a Provisional Order under Section 74 of the Local Government Act, 1894.

LAUNDRIES AND THE FACTORY BILL.

MR. STUART-WORTLEY (Sheffield, Hallam): I beg to ask the Secretary of State for the Home Department whether his attention has been drawn to a printed circular issued to Members of this House by the Women's Trade Union League, headed *Laundries and the Factory Bill;* whether that circular refers to a document recently received, which it describes as the Laundries Report of Her Majesty's Inspectors of Factories; has any such Report been made by Her Majesty's Inspectors; and, if so, when; and has it been communicated to others besides the Women's Trade Union League?

MR. ASQUITH: I had not seen the circular until my attention was called to it by this question. In October last I received Reports on the condition of laundries by the Factory Inspectors. A summary of these, with two Reports from lady Inspectors, was printed, and a copy seems to have come into the hands of the Women's Trade Union League, though it was not officially communicated to them. The Paper in question has been laid before Parliament.

MR. KINCHANT'S CASE.

MR. COBB (Warwick, S.E., Rugby): I beg to ask the Secretary of State for the Home Department whether he is aware that, when recently at the Warwickshire Standing Joint Committee an amendment was carried rescinding the previous action of the Committee in refusing a pension to Mr. Kinchant, the late Chief Constable, the motion as amended was not put as a substantive motion in accordance with the 23rd Standing Order of the committee; whether he is aware that about one-half of the members of the committee were absent in consequence of no special notice having been given that the question would come on for decision; whether he is aware that in the steps which the committee took as to refusing the pension they acted upon the advice given to them by the Secretary of State last year, and that the opinion of Mr. Dickens, Q.C., confirmed the legality of such steps, and advised that the pension should be paid, not upon legal, but upon general grounds, which it was the province of the committee, and not of counsel, to decide; and whether, if the committee should ask for his opinion, he would again advise them as to the course which, under the circumstances, should now be taken, before any further payment is made to Mr. Kinchant?

MR. ASQUITH: I understand that the proceedings of the Warwickshire Standing Joint Committee (rescinding the previous action of the committee in refusing a pension to Mr. Kinchant, the late Chief Constable) were *in camerâ.* I am, therefore, not in a position to say what the proceedings were, or whether they were in any respect informal. If there was informality, it is, of course, open to those dissatisfied to take steps to rectify it. Out of a total of 40 constituting the committee 28 attended. The summons to the meeting, sent out several days beforehand, stated that the Police Committee would make a report, and was, in fact, accompanied by a print of such report, and in the report was contained a distinct intimation that the subject of the late Chief Constable's pension would come before the meeting. The opinion of Mr. Dickens that the pension should be paid seems to have been founded upon his view that this was both the just and the legal course. My own view on the matter would not be binding on the committee, but if they desire to have it I shall not be unwilling to express it at their request.

CHLOROFORM AT KING'S COLLEGE HOSPITAL.

MR. CHANNING: I beg to ask the Secretary of State for the Home Department whether his attention has been called to the inquest on Arthur Thomas Payne, who died on Wednesday, 31st May, in King's College Hospital during an operation under chloroform, when it was proved that the deceased was a minor; that his mother had given her consent to the operation, with the proviso that the Hospital Authorities should notify her of the date of the operation; and that no such notice was given to the mother; and whether he will take steps, by legislation or otherwise, to require the authorities of King's College and other hospitals to give notice to parents of patients who are minors, when operations, involving risk of a fatal result, are decided upon?

MR. ASQUITH: I am informed by the Secretary to the Governing Body of King's College Hospital that the young man referred to was 20 years of age; that soon after his admission, on the 14th of March, his mother was informed that an operation would be requisite, and that she gave her consent without qualification and without any such proviso as is alleged. There does not, so far as I know, appear to be any sufficient ground for legislation of the kind suggested by my hon. Friend.

CHRIST CHURCH NATIONAL SCHOOL, HAMPSTEAD.

MR. CHANNING: I beg to ask the Vice President of the Committee of Council on Education whether the Christ Church National School, Hampstead, was permitted by the Department to charge a fee of 1d. a week for infants and 2d. a week for older children on condition that the fee grant should be reduced by the excess of the fee income over £20; whether he is aware that in the accounts for the year ending the 31st of March, 1894, £101 9s. 2d. was received as fees and only £12 18s. 3d. deducted; and how it is that this charge on the scholars has been permitted?

MR. ACLAND: In this case permission was given to the school in 1891, under Section 4, Sub-section 3, of the Act of 1891, to charge increased fees on the scale stated in the question, subject to the condition that the excess above £20, received in respect of increased fees, should be deducted from the fee grant. In the year ending the 31st of March, 1894, this excess amounted to £12 18s 3d., which was deducted accordingly.

ACCOUNTS OF VOLUNTARY SCHOOLS.

MR. CHANNING: I beg to ask the Vice President of the Committee of Council on Education whether the Department employ auditors to inspect the accounts of voluntary schools under Article 18 of the Code?

MR. ACLAND: The Department is empowered under Article 18 of the Code to employ auditors of accounts to visit schools and inspect their accounts. The usual practice, where there is any reason to suppose that the accounts are unsatisfactory, is to cause the managers to forward their account books and vouchers for inspection in the Department. This is frequently done. I am only aware of one case in which officers have been specially sent to a school to inspect the accounts, but it is part of the ordinary duty of Her Majesty's Inspectors to examine and report upon the accounts.

TAIN COLLISION.

MR. CHANNING: I beg to ask the President of the Board of Trade whether he has considered the Report of Major Marindin as to the collision at Tain, on the Highland Railway, and the reference in that Report to the excessive hours worked by the signalman at Tain in alternate weeks, and to the excessive hours worked by the guard and brakesman of the up mixed train on alternate days, and to the alternate intervals of rest; whether he has issued any special Order to the Company under "The Railway Hours Act, 1893;" and whether he will in any such Order direct the Company to so re-arrange the work as to avoid the undesirable practice of alternating short days of work with excessively long days of work?

MR. BRYCE: I have considered the Report referred to by my hon. Friend. As a preliminary step under the Act of 1893, the Highland Railway Company have been asked for a Return of the booked and actual hours of all the guards and brakesmen working between Helmsdale and Inverness. When the Board of Trade deal with this Return consideration shall be given to the important point very properly raised in the concluding paragraph of the question.

THE LIQUOR TRAFFIC BILL.

Mr. T. W. RUSSELL: I beg to ask the Chancellor of the Exchequer whether the disappearance from the Order Book of the Liquor Traffic (Local Veto) Bill is to be taken as an indication that the Government do not intend to proceed further with the measure this Session?

Sir W. HARCOURT: No, Sir; the disappearance of the Bill from the Order Book is due to one of those accidents which will happen even in the best regulated families. I have just been informed by the Patronage Secretary to the Treasury, and the hon. Member as an ardent supporter of the Bill will be consoled to know, that the Bill will reappear on the Orders to-morrow.

Mr. T. W. RUSSELL: Will the right hon. Gentleman console me a little further by telling me when he intends to proceed with it?

Sir W. HARCOURT: I have tendered to the hon. Member for the present all the consolation I am able to offer.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

[COMMITTEE. *Progress, 6th June.*]

[EIGHTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 2.

Amendment again proposed, in page 2, line 27, after the word "passes," to insert the words

"Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife."—(*Mr. H. Hobhouse.*)

Question proposed, "That those words be there inserted."

Amendment again proposed to the proposed Amendment, to leave out the words "Estate Duty shall not be payable on any."—(*Mr. Bousfield.*)

Question again proposed, "That the words proposed to be left out stand part of the proposed Amendment."

Mr. Bryce

***Sir J. LUBBOCK** (London University) said, that whatever difference of opinion might exist on other points, all would agree that the Amendment of the hon. Member for Somerset was of great importance and raised questions which profoundly affected the social life of the country. And yet how had it been met by the Government? The learned Solicitor General objected on purely technical grounds, but if the principle was right it was for the able draftsman of the Bill to deal with the point. The Chancellor of the Exchequer brushed aside all the equities of the case, and the social considerations urged by his hon. Friend, and resisted the Amendment on purely pecuniary grounds. He told them that if the Amendment were carried "there would be a loss of millions to the Exchequer." But the whole additional amount which the Chancellor of the Exchequer expected to realise from the Death Duties was £3,500,000, and the sum affected by the Amendment could be but a small part of the whole, and he altogether failed to understand how the loss would be so large. In his Budget speech the Chancellor of the Exchequer said—

> "On the best calculations we can get, I estimate we shall not in the long run fall short of an annual increase of £3,500,000. But only a small part will accrue to the benefit of the Exchequer in the present financial year. . . . We shall only have, say, seven months of the present year under the new system. During the first five months we shall be taking the existing duties. But even during those seven months we shall only be receiving the new duty on personalty. Realty being allowed to pay by instalments, the full increase under that head will take several years to realise. Taking all this into consideration, I cannot count for 1894-95 upon more than a net gain of £1,000,000, from the substitution of the new Estate Duty for the duties which it replaces. The yield may be somewhat greater, but it would not be safe to reckon on it."

Surely, then, when it was looked into, there was no force in the second objection of his right hon. Friend. However, on this question the considerations of primary importance were not those of money, but were those of equity, and of the effect on our social life. In other cases the Estate Duty would be payable on any given property once in a generation; he did not say in all, because there were the cases of brother succeeding brother, but as a general rule. And if, from one man living to a great age, two successions should follow quickly, the chances were that they would be followed by a long interval. Of course, there would be many exceptions, and cases of great hardship. But, as between husband and wife, there would always be two deaths in each generation. Such property, therefore, would pay a double duty; it would pay twice over. Was not that very unjust? How was such a proposal to be defended? Again, was it not contrary to all our feelings, to the universal practice and policy of the civilised world, in so heavy a duty as this, to treat husbands and wives not only as other relations, but even as if they were no relations at all? The policy of a wise Government should be to legislate so as to strengthen as far as possible the ties which bind husband and wife together. But the proposal in the Bill would tend to weaken them, to discourage joint property, and to encourage separate estates. If a husband and wife chose to keep their property entirely apart, there would only be a payment on the death of the husband or wife respectively on his or her property. But if they united their property it would not only pay twice over, but as the two would be aggregated together it would pay on a higher scale. The tendency, then, would be to create separate interests, which would certainly have an unfortunate influence on our social condition and on home life. He submitted, therefore, that the financial arguments used by the Government would not stand the test of examination, and that the loss to the Revenue would not be so large as supposed by the Chancellor of the Exchequer; but they based their support of the Amendment on higher considerations, and maintained that Great Britain was not so poor, that our financial position was not so unsatisfactory, that we need consider ourselves compelled to insist on a tax financially so unjust, and on a policy the tendency of which on family life would be so unfortunate.

*THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby), who was very imperfectly heard, was understood to say that he quite admitted, with the right hon. Baronet, that this was a very important subject, and that the Committee should understand very clearly its bearing. They had before them the Amendment of the hon. Member for Somerset and the Amendment moved upon that Amendment by the hon. Gentleman below the Gangway opposite (Mr. Bousfield). It was important to distinguish between the two questions raised by the two Amendments. The Amendment of the hon. Member for Somerset proposed that property passing between husband and wife should be exempted from the new Estate Duty proposed in the Bill, but the Amendment upon that Amendment would extend that exemption to the existing Probate Duty. These two questions were very important and pregnant with financial result. He must clearly discriminate between the two, and point out the result of each separate proposal. His right hon. Friend had said that it was surely wrong to treat as other inheritances property passing between husband and wife; but this had been always done. It was done now. All property which passed under will or under administration in intestacy was subject to Probate Duty, to whomsoever it passed. The authorities of the Inland Revenue estimated that from the present yield of £6,000,000 of Probate and Estate Duty one-sixth might be deducted as the amount that was levied upon property passing between husband and wife. The Amendment of the hon. Member for Somerset was confined solely to the new Estate Duty. It would leave Probate and the existing Estate Duty unchanged. Thus it was fatal to graduation, for personalty worth £1,000,000, if left to a widow, would pay at exactly the same rate as personalty worth £11,000. The proposal was equally fatal to the principle of equalisation, because personalty passing from husband to wife would be chargeable with Probate Duty, but settled or real property would pay nothing. None of this difficulty was ever raised until there was a question of taxing real and settled property. The moment there was a proposal for the levying of a tax upon settled property, this objection was raised for the first time.

MR. COHEN (Islington, E.): We cannot hear a single word of the right hon. Gentleman's speech. He has been speaking some time, but we have not heard a word.

SIR W. HARCOURT said, he had found great difficulty in dividing his voice so that it could be heard on all sides of the House, but he would try his best to make himself heard. He contended that in dealing with these duties the relation of husband and wife had been considered, and there were certain exemptions. The Estate Duty would be the analogue of the Probate Duty, which did not regard the question of the person to whom the property passed, but the property itself, irrespective of its destination. If the Committee departed from that principle they could not have either graduation or equalisation; there must be a duty which corresponded to the principle of the Probate Duty, which taxed the *corpus* and on which alone graduation could be founded. But the Amendment would not merely affect graduation and abolish equalisation; it would destroy even the simplification of the duty, because if the Committee were going to exempt this particular class of persons from the Estate Duty, then they would leave extant the Probate, the Account, and the old Estate Duty. In this way the Amendment would strike at every cardinal principle of the proposals of the Government—namely, graduation, equalisation, and simplification of duties. Those were reasons why the Government could not accept the Amendment. Suppose a man possessed £100,000, of which £50,000 was personalty and £50,000 realty. Suppose he left the realty to his eldest son and the personalty to his wife. The realty to his son would pay Estate Duty, and the personalty to the wife would pay under the Probate Duty; the son would pay 4½ per cent. and the wife 4 per cent. under the Probate and Estate Duty. But if the realty was left to the wife it would escape the Estate Duty, and if the personalty was left to the son it would pay 4½ per cent., the State losing nearly half of what it would otherwise receive. That would be a most convenient arrangement, because when the probate was proved all that the beneficiaries would have to do would be to "swop" and carry out the arrangements originally intended, the son getting the realty and the wife the personalty. The Revenue in such a case would be defrauded; and the suggested exemption would simply be an instrument of evasion, which would be absolutely irresistible. He had put that one case, but he might put many others. It was quite obvious if they had one class of property which would be exempt and another class which would not be, they could shuffle the cards in such a way that they would always be able to defraud the Revenue to a very great extent. That would be the result if the Amendment of the hon. Member for Somerset were carried as it was, leaving, as he had said, extant the existing Probate and Estate Duty. Take the other hypothesis, and suppose the Amendment of the hon. and learned Member were grafted upon it, and they intended hereafter to exempt all property which came under the existing duty—passing from husband to wife. He had already stated what in the opinion of the Inland Revenue would be the effect of an exemption of that character. It would have the effect of considerably lowering the amount they received, even at present, in respect of Death Duties. At a time when they were obliged to obtain more revenue from the country it would be a strange thing if they should carry an Amendment the effect of which would be to make the Death Duties less than they were at present. He would like to give one other example. Suppose that a man died leaving £1,000,000, and that he left the whole of the money to his wife, trusting to her to distribute it. He had intended, but for this exception, to have given her £10,000 a year for life. The widow would buy an annuity and that would be free from taxation; or, if she invested £250,000 for herself, then what would be the consequence? This property of £1,000,000, under the present rate of taxation, would yield to the Revenue £40,000; under the Bill of the Government, on the principle of graduation, it would yield £80,000. But now the wife, having got the whole of it, would take £250,000. There would then be £750,000 to be divided among the children, which would pay no duty; and the result worked out was that instead of getting £80,000 on the £1,000,000 as was proposed by this Bill, they would not even get the £40,000 they got under the law as it stood at present. The sum they would get would be £16,250, as against the £40,000 which they now obtained, and that not before the death of the widow. There would be no possible graduation, and they would have an actual loss, even upon the existing duty, amounting to more than one-half. That would be the result of the Amendment as amended by the Amendment of the hon. and learned Member. He could only describe the Amendment as one which would not only be fatal to the principle on which the Government based their entire Bill, but it would, if adopted, cause a serious loss to the Revenue, as well as import confusion and difficulties into the administration of the various duties. This was not a question of small sums passing, but a question of great sums as well as small sums. There was no proposal to restrict this in any way to small fortunes. With reference to the statement that the proposals of the Government increased the burden of the Death Duties, he would say that the burden was not increased more than one-half per cent. until they got up to £50,000. If hon. Members were going to accept the Amendment, they must not forget that they would thereby destroy the benefit that had long been derived by Local Authorities from the grants made them out of the funds raised under probate, of which they received one-half. If, therefore, they were going to lose £1,000,000 a year of Probate Duty, local taxation would lose £500,000, which were now given as contributions, arising from that duty, to the Local Authorities. Whatever was reserved to them was what would be got under the Probate Duty. Under these circumstances, the Government could neither accept the Amendment to the Amendment nor the Amendment itself.

Mr. GERALD BALFOUR (Leeds, Central) said, that it had practically been admitted by various hon. Members on the Government side that there was a case to be met, and yet they were told by the Chancellor of the Exchequer that the adoption of the Amendment would be fatal to the scheme of the Bill. If the Chancellor of the Exchequer was right, that only implied that there was something wrong in the scheme; in other words, it must be obvious that, if there was to be injustice or oppression owing to the Amendment not being adopted, the proposals of the Bill must be at fault, and graduation, equalisation, and simplification were being sought in a wrong way. The right hon. Gentleman, in defence of his proposals, had again and again told them that they must regard this Estate Duty, not as a duty on successors, not as a burden on successors, but simply as a tax on the *corpus* of the estate. It appeared to him that this was one of those subtle distinctions to which nothing in reality corresponded. How were they to test on whom a tax fell? He only knew one way—to ask who would have gained if the tax had not been put on, or who would gain if it was taken off. Clearly the successors would gain; therefore, it was idle for the right hon. Gentleman to say that the proposed duty would not fall on the successors but on the *corpus* of the estate. The longer they proceeded with the discussion the more numerous did the difficulties of these proposals appear to be. He could only assume that if this Budget were passed it would have to fall to the lot of some future Chancellor of the Exchequer to deal with the whole question, and to do so on a more rational basis.

Mr. COURTNEY (Cornwall, Bodmin) ventured to protest against the method pursued by the Chancellor of the Exchequer. The right hon. Gentleman had argued in great detail against the proposition of the hon. Member for East Somerset, and had attributed to it a meaning which, no doubt, might be drawn from the words, but which was not the meaning his hon. Friend himself expressed to the Committee, and which he had since explained he desired to be understood by them. Four or five things which the Chancellor of the Exchequer attributed to the Amendment were due to his misinterpretation of it.

Sir W. HARCOURT said, he argued it from the Amendment as it appeared on the Paper.

Mr. COURTNEY said, one-half of the right hon. Gentleman's argument was addressed to an Amendment which, in fact, was never moved, and that half scarcely edified the Committee, for he doubted if many hon. Members were able to follow it. The true question before the Committee was the Amendment as amended by the Amendment of the hon.

and learned Gentleman opposite, and it amounted to this: Should they exempt from duty, leviable upon death, property which passed from husband to wife? The right hon. Gentleman objected to it, and said they could not do it, because it would throw the Exchequer into such a want of equilibrium that no Minister could accept and no Committee approve of the proposal, and that it would leave them in a condition of insolvency. But that was provided for by the Amendment of the hon. and learned Member, who wished to defer for 12 months the practical operation of this Amendment. Would it involve insolvency if an Amendment, being adopted in principle, was thus deferred in operation for 12 months? The Chancellor of the Exchequer said certainly. The right hon. Gentleman's additional taxation would bring in £3,500,000, of which £1,000,000 was realisable this year. He had, therefore, only got £2,500,000 to look forward to next year, and he had not proved insolvency. Even taking his own figures, the right hon. Gentleman would only lose £1,000,000, and he had £2,500,000 to look forward to. This loss of £1,000,000 was something very different from what must be argued when the right hon. Gentleman vaguely spoke of millions being as lost to the Exchequer. The loss they now understand was £1,000,000, and the right hon. Gentleman was quite right in taking that full loss, because whatever was deducted from the Local Authorities would have to be made good, and therefore they had to face the possible loss of £1,000,000 in the produce of the Death Duties. His right hon. Friend used another argument against which he must also enter a respectful protest. The right hon. Gentleman said that this objection to the levying of the duty upon property passing from husband and wife was now heard for the first time, because the principle was now going to be extended to the case of real property and settled property, and that the objection was never heard of when the duty was confined to the poorer classes who only suffered under the Probate Duty. Yes, but they were now dealing for the first time with property in this manner. He could speak frankly upon this subject, because he had approved throughout and had supported the extension of the tax to realty as well as personalty. He had approved of the inclusion of settled as well as unsettled property, and had absolutely refused to consent to discriminate between the two. Why, then, were they objecting for the first time? Because they were making a great departure in their financial system. They were introducing a new principle of very great value, and opportunity was taken at that moment to call attention to something that had been overlooked. What was the principle? He accepted entirely the notion that Death Duty was payable as a debt to the State. It was a deferred payment. The question here was, whether the lives of husband and wife were to be considered as one life or as two? The right hon. Gentleman himself considered them, for many purposes, as one life. Let him call attention to a peculiarity of administration which showed how the Chancellor of the Exchequer regarded them as one life when he wanted to gain, and how he wanted to regard them as two lives when he desired to gain in another direction. Take the case of a schoolmaster in the country with £120 a year—not a large income—and which just escaped the Income Tax. His wife got £60 or £70 a year as schoolmistress, which was also not liable to Income Tax. But the joint incomes were taken and thus came under the Income Tax. The husband and wife were one; the Chancellor of the Exchequer proceeded in regard to it as if it were a joint and indivisible life. All that they were asking for was that the same sound principles should be regarded in the case of the Death Duties, and that they should not levy duty upon property that passed from husband and wife until the wife died. Such were the complications into which they were led by attempting to base their tax upon technical details. Was it not possible to consider this as a substantial question, and to take the lives of husband and wife as one life? There was a temptation that the husband might pass over his wife entirely if under the operation of this tax she had to pay as well as himself. This matter, therefore, was a very important one, and he claimed that the Chancellor of the Exchequer should give it his close attention. All that was urged was that that sound principle should be upheld in regard to the Death Duties. He believed that the proposal of the Government would have an evil social effect, and he pressed most earnestly for some further argument which would rise above the details in which the Chancellor of the Exchequer indulged to the mystification of the Committee.

*Sir A. ROLLIT (Islington, S.) said, the Chancellor of the Exchequer had recognised the importance of this subject, and he thought it was much to be regretted that he did not attempt to do something more than to meet it by a *non possumus.* He was sure that some way could be found by which it could be dealt with. This case was raised by the imposition of the new duties, and inasmuch as in dealing with other duties they made exceptions and exemptions, there was no reason why that should not be done in this case. What struck him was that the whole question underlying this matter was that of coincident lives, and where there were coincident lives they ought not to institute the duties on the same scale. With regard to the statement of the Chancellor of the Exchequer that there would be evasions, he should like to say that for his part he had very little belief in evasion. In this country he believed that amongst all classes of persons there was a very strong indisposition to entrust the administration of property to other persons during their own lives. The ordinary practice of husbands, of giving their wives property and with it the power of exercising discretion as to the portions and education of the children, and so on, was a most beneficial one, and one that was followed in the best interests of the children. This was a very great social question, of the highest family importance, and it was because he thought the proposal of the Government would injuriously affect those relations that he should oppose it.

Mr. GOSCHEN (St. George's, Hanover Square): I do not wish to dwell upon the large social question which is raised by this proposal. I wish to address myself to the Amendment which is before the Committee. Important as this question is, if it is to be dwelt with at all and fairly—and there is a considerable opinion that something ought to be done, whatever view the Government should take up—I must say that I should deprecate the adoption of the position of the hon. Member for North Hackney that we can arrange matters for this year, and that next year the burden of taxation will be relieved by the increased Death Duties. That would mean a loss of Revenue next year, and, as the Chancellor of the Exchequer has said, would lead to insolvency. It certainly must not be understood that the amount which will come to the credit of the Government next year will be so much greater that there will be no deficit. If I am not mistaken it has been pointed out to us that large as the Estimates are this year, we must look forward to the presentation of very much larger ones next year. We cannot look forward to having any surplus next year, nor will there be available that asset which has done so much this year to help the Chancellor of the Exchequer out of his financial difficulties. Therefore, it may be taken that next year we shall have to provide for the largely increased burdens of State, which burdens will nullify the increased Death Duties. The hon. Member for North Hackney suggests that we should start next year.

Mr. BOUSFIELD: Take the year after next.

Sir W. HARCOURT: It will be greater in that year than in next year.

Mr. GOSCHEN: That shows the inconvenience which is caused by the Government not putting before the House the naval expenditure of the year.

Sir W. HARCOURT: Oh, I do not refer to increased expenditure on the Navy. I refer to general expenditure. This year it is greater than last year, and the year after next will, no doubt, be larger than next year.

Mr. GOSCHEN: To those of my friends on this side of the House who may be disposed to accept the Amendment of the hon. Member for North Hackney, I would say that I think that to take a step of this kind would be unsound finance. I do not think there would be any more difficulty in raising the sum this year than next year. In any case, I do not think we ought speculatively to indulge in a course which would produce such a gap in the Revenue as that which is suggested by my hon. Friend the Member for North Hackney.

Mr. COHEN (Islington, E.) said, he thought the Committee had some reason to complain of the manner in which the Chancellor of the Exchequer and the Solicitor General had met the arguments of those who were opposed to the proposals of the Government. The Chancellor of the Exchequer had not been able to say that the principle embodied in the proposal was an unjustifiable one. The only answer which he made on the previous afternoon was that the Government could not accept this Amendment, because it would absolutely upset their Budget. That was no answer to the Amendment, which he might point out was not applied to the *corpus* of the property, but to the specific property which passed from the husband to the wife. He submitted that any Amendment proposed, no matter from whence it came, ought to be judged on its merits, and that it was no part of the duty of that House to place the Chancellor of the Exchequer in possession of the funds that he required, irrespective of the justice or injustice of the methods he proposed for raising them. The avowed object of the Chancellor of the Exchequer in remodelling the Death Duties was incidentally to increase the amount which he would receive from these duties, but at the same time to readjust the many anomalies which had existed. While the Chancellor of the Exchequer was trying to extract more money out of the Death Duties as connected with large estates, he ought also to readjust them for the relief of small estates, the value of which had very much depreciated in recent years. He made no appeal to the Chancellor of the Exchequer for mercy; but when the right hon. Gentleman had said he was going to redress the anomalies of the Death Duties, he might fairly consider whether, without prejudicing his receipts, and with the object of rendering the incidence and collection of the duties more effectual, he could not readjust the burdens on the small estates. There were many ways which he could indicate to the Chancellor of the Exchequer of raising large sums of money which had nothing to do with the Death Duties, but which would at all events have remedied glaring anomalies and injustices which the Chancellor of the Exchequer's own proposals did not do. If the Amendment were pressed, he should certainly go into the Lobby in its favour.

Mr. AMBROSE (Middlesex, Harrow) said, the Chancellor of the Exchequer was proposing to redress the anomalies of the situation with respect to the incidence of the Death Duties. He ventured to say that this was the first time that the House had ever been asked to sanction the principle that duty should be paid on property passing between husband and wife, the fact being that directly the attention of the Legislature was called to the matter the distinction was recognised and the exception made. The payment of these duties began with the Probate Duty, and this duty itself began with the fees on probate charged by ecclesiastics; and when the Courts by-and-by began to find it difficult to enforce claims, in the reign of George III., the Probate Duty which had gone to the ecclesiastics was appropriated by the State, and the present system became established. In considering the question as to whether Probate Duty was payable in the case of property situated out of the United Kingdom, the test had always been, ay or no, is it necessary to have recourse to the English Courts? If that was necessary, although that property was situated outside the United Kingdom, in such cases Probate Duty had been payable. The Legislature had never affirmed the principle of payment of duty in cases where property passed from husband to wife. The first time it came before the Legislature was in respect of the Probate and Succession Duty.

Sir W. HARCOURT: How about the Estate Duty?

Mr. AMBROSE said, that was a duty which followed, and was allied to the Probate Duty. He asked the Committee not to take it as a matter of course that the duty ought to be payable under the Estate Duty because it had been payable under the Probate Duty. In his opinion, it was a matter that ought to be considered *de novo*. What was the ground upon which the Chancellor of the Exchequer based this duty? He told them when they were dealing with Clause 1 that the State had a better right to the property of a deceased man than anybody else. That was a proposition which startled a good many of them. He supposed it would be out of Order to attempt to controvert that proposition now. In the case of strangers, indeed, it seemed to have been accepted by the House. What he wanted to ask was whether the Committee was prepared to confirm that doctrine in the case of property passing between husband and wife. Could it be said that where a man had devoted his life to secure a small competency as provision for his wife and children, that when he was taken away his wife and children should be left to the tender mercies of the world? Would the Chancellor of the Exchequer say that in such a case the State had a better right than the relatives, or that it had any right to intervene at all? If the Government could not manage to raise the Revenue without despoiling the widow and the fatherless the sooner they put into power a Chancellor of the Exchequer more competent to equitably adjust the modes of taxation the better. It was quite true, as the Chancellor of the Exchequer was constantly telling them, that the Revenue must be forthcoming; but that was not all that they had to consider. In order to be just it was possible that they might have to interfere with the principle of graduation. Graduation might be a very good thing. He was not prepared to discuss that now. What he declared was that if graduation meant that in order to maintain that principle they were to do violence to the principle of right, he, for one, said let graduation go altogether. They were very cute, no doubt, and very suspicious of anyone who had anything to do with the rendering of accounts to the Department, but he objected to the House being governed by the suspicions and fears of the Department. It might be depended upon that if this taxation were made unfair it would be evaded. If the Government wanted to prevent evasion they must make their taxation fair and honourable.

SIR W. HARCOURT: I hope that we may now be permitted to go to a Division upon the Amendment to the Amendment, and we shall then clear away part of the discussion.

MR. A. J. BALFOUR (Manchester, E.): I confess I feel myself in some embarrassment over the question now before us, because I think I was the person who first raised what I may call the social aspect of the problem on an earlier Amendment, and I still feel that the arguments I then advanced have all been strengthened by the course of the Debate which has subsequently taken place. All that has fallen from my hon. and learned Friend the Member for Harrow (Mr. Ambrose), from my right hon. Friend the Member for Bodmin (Mr. Courtney), and from other speakers equally confirms the view which I believe the whole Committee was ready to entertain yesterday morning—namely, that we cannot regard the wife who inherits from the husband, or the husband who inherits from the wife, as really being equitably in the same position as any other heir. That is a broad principle for which I am prepared to vote. I have, however, to admit that two or three arguments to a certain extent modify that general abstract proposition. In the first place, I cannot quite see my way to support the Amendment to the Amendment, as it appears to only defer the difficulty from this Chancellor of the Exchequer to the next Chancellor of the Exchequer, and it is possible that I may have an even keener interest in the prosperity of the next Chancellor of the Exchequer than in that of the present holder of the office. I would, therefore, suggest that whatever decision we come to to-night, it should be a decision that would apply to this year as well as to subsequent years. We are then left face to face with the Amendment in its unamended form. As I understand, it is now admitted on both sides of the House that the original Amendment cannot stand as it is, as it would have an effect which my hon. Friend who moved it does not himself intend, and that if we are to embody it in the Bill we shall have to alter the words. There is the further substantial difficulty raised by the Chancellor of the Exchequer with reference to the financial necessities of the year. The Chancellor of the Exchequer says that if we accept the principle, which I believe to be a just principle, at least £1,000,000 will be lost to the Exchequer. No doubt a loss of £1,000,000 will be a very severe loss. I attach no importance whatever to the fact that certain provisions in our existing system of taxation appear to make the property which a wife gets from her husband pay toll to the State. My hon. and learned Friend the Member for Harrow (Mr. Ambrose) pointed out just now that the Legislature has never explicitly and of set purpose given its assent to the principle.

Sir W. HARCOURT: Yes, in the Estate Duty.

Mr. A. J. BALFOUR: No; that point never was really raised before; it never has been brought home to the conscience of the House of Commons that it was committing this wrong. We really might have allowed the amount of the wrong as it at present exists to pass unnoticed and undealt with if the question had not been raised. It is only when the Chancellor of the Exchequer has rather gratuitously taken in hand the task of entirely re-casting the Death Duties, of greatly augmenting them, and of dragging into the net of the Death Duties a large amount of money that never was touched previously, that it is brought home to us that this injustice is being perpetrated, and we have the burden thrown upon our reluctant shoulders of seeing whether we cannot remedy it. I admit that, after what the Chancellor of the Exchequer has told us, the burden is a very heavy one, and I do not quite see my way through the problem at the present moment. I would, however, throw this suggestion out to the Chancellor of the Exchequer. In the laws of all countries the wife of a husband who dies intestate obtains a third of his property. In the law of Scotland, and in the laws of most Continental countries who derive their system of jurisprudence from the Romans, whether the husband dies intestate or not, and whether he likes it or not, a third of the property goes to the wife. Why should we not endeavour to put this Amendment into such a shape that a third of the husband's property on going to the wife shall not pay the Estate Duty, but that anything in excess of that third shall pay the duty? I do not know whether that proposal can be embodied in the Bill, but it appears to me to be based upon principles of social equity. Let us if we can take hold of this embodiment of the counsels of civilised society and say that a third of the husband's property going to the wife, and, if you like, a third of the wife's property going to the husband, shall be exempt from the duty. One great advantage of this plan would be that it would prevent all the evasions of which the Chancellor of the Exchequer has drawn so lurid a picture. He says that if the Amendment be carried a man would leave the whole of his property to his wife, and would give her written directions that she should write cheques for two-thirds of it, and hand these cheques to the children, and thus the children would obtain the bulk of the property without having paid a sixpence to the State. That would no doubt be an evasion, and no doubt such evasions would occur if the Amendment were carried in its present form. If, however, my suggestion were adopted and we exempted one-third of the property from the Estate Duty, of course no temptation of the kind would exist, and the wife would feel that she was not paying duty upon that part of the estate which was properly her due. I do not press my hon. Friend (Mr. Bousfield) not to divide upon his Amendment, but I do say that I shall find some difficulty in supporting him in the Lobby if he does.

Mr. BOUSFIELD said, he desired to facilitate the proceedings of the Committee, and would therefore withdraw his Amendment if such a course were regarded as desirable. He would point out, however, that his Amendment did not involve any question of postponing the difficulty till next year, and he thought it would be far easier for those in favour of the principle of the original Amendment to divide on the words he (Mr. Bousfield) had proposed than upon those proposed by the hon. Member for Somerset (Mr. H. Hobhouse).

Mr. H. HOBHOUSE (Somerset, E.) thought it would be better for his hon. Friend (Mr. Bousfield) to withdraw his Amendment. There were various objections to be taken to the Amendment which did not apply to the general principle. If the Amendment to the Amendment were withdrawn he (Mr. Hobhouse) should certainly go to a Division on the original Amendment, if merely as a protest against what he believed to be an unjust principle of taxation. On the other hand, if the Government would promise that at a later stage there should be an abatement made with regard to property passing to a husband or a wife as suggested by the right hon. Gentleman opposite (Mr. A. J. Balfour), he was sure that the supporters of the Amendment would prefer not to divide.

Amendment to the proposed Amendment, by leave, withdrawn.

Question again proposed, "That those words be there inserted."

***Sir W. HARCOURT**: I want to point out, Sir, that the Amendment on which the Committee is now going to vote is an Amendment that would have the effect of exempting from duty property passing between husband and wife only in the case of real property and settled personalty and would draw the most invidious distinctions between realty and settled property on the one hand and personalty on the other.

Mr. MATTHEWS (Birmingham, E.) said, he wished to move an Amendment which, if adopted, would make the original Amendment run as follows:—

> "Neither the Estate Duty nor the duties mentioned in the first Schedule of this Act shall be payable on any property passing from a wife to a husband or a husband to a wife."

Amendment proposed to the proposed Amendment, before the first word "Estate," to insert the word "neither."—(*Mr. Matthews.*)

Question proposed, "That the word 'neither' be there inserted in the proposed Amendment."

Sir W. HARCOURT: I must now point out to the Committee the effect of this Amendment. It will, if adopted, make our finance insolvent, because it proposes not only to abolish the proposed increase under this Bill, but to put an end to the receipt of all the money which is now received on personalty passing from husband and wife. It is not disputed that this amounts to £1,000,000 under the present duty. This is an Amendment, therefore, which I understand the Leader of the Opposition must be distinctly opposed to. It proposes to exempt from the tax not merely property to the extent of one-third, but all property passing from a husband to a wife or a wife to a husband. I cannot believe that the Committee, having to make provision for the Expenditure of the year, is going to give a vote practically to make the Revenue of this country insolvent.

Mr. A. J. BALFOUR: The right hon. Gentleman must remember that this Amendment will be followed by one limiting it to all property exceeding one-third of the total amount.

Sir W. HARCOURT: That is not consistent with the Amendment, which is that neither the Estate Duty nor the duties mentioned in the first Schedule shall be payable on any property, &c.

Mr. A. J. BALFOUR: Cannot you add some such words as "where such property exceeds one-third"?

Sir W. HARCOURT: Might I suggest that we are dealing with very great interests, and that we ought not to deal with them in an inconsiderate way. The right hon. Gentleman has said that the matter is of great importance. We are dealing with a large amount of Revenue not only for this year, but for future years, and we ought to take very great care how we proceed. We have had an Amendment from the hon. Member for Somerset, and that has not been satisfactory, and we have had another from the hon. and learned Gentleman below the Gangway, and that has not been satisfactory. There will be future stages of the Bill, and I would suggest that Amendments dealing with the point under consideration should be postponed until these stages are reached.

Mr. A. J. BALFOUR said, that everybody would feel that the appeal of the right hon. Gentleman was animated by a very proper desire that the Committee should deal with the complicated questions in the Bill in a serious spirit, and in a way not to embarrass the present or future Governments or the officers who would have to administer the legislation. What were they to do? The discussion showed that the Amendment did not carry out the intention either of the Committee or its framer. Nevertheless, the Committee generally felt that at all events a point had been raised in dealing with this great social question which they were bound to meet. If they let this opportunity slip the psychological moment would be lost and would not be regained until the Report stage. The alternative was that they should on the spur of the moment frame an Amendment which would meet the views of all parties. The object they had in view was a simple one. The Committee were anxious that property not exceeding in amount one-third of the property of a deceased husband or wife should pass to the survivor without paying Estate Duty, and it ought not to be beyond their powers to frame an Amendment giving effect to that view.

Sir W. HARCOURT said, he hoped the Committee would vote against the Amendment, seeing that the right hon. Gentleman opposite had admitted that he did not know what the practical consequences might be. He (Sir W. Harcourt) did not know what they would be. He had had no opportunity of ascertaining what would be the effect upon the Revenue of the proposal to exempt one-third, and he trusted the Committee would not assent to it.

Mr. BYRNE said, he had an Amendment on the Paper to Clause 4 dealing with the Estate Duty and marriage settlements by way of exemption.

Sir W. HARCOURT said, he would ask the Committee in the interests of time and on grounds of common sense to dispose now of the Amendments before them. He could not accept any responsibility for Amendments which apparently did not even carry out the objects of the hon. Gentlemen who moved them. The duty of the Committee with respect to Amendments of this kind was to vote upon them.

Mr. A. J. BALFOUR said, they were all anxious to meet the views of the right hon. Gentleman the Chancellor of the Exchequer. No one was anxious to delay the proceedings. He admitted the difficulty of drafting without further consideration an Amendment which would give expression to their views in a complete and satisfactory way. In the circumstances, he thought the best plan would be to take a vote now upon the speeches that had been made, if he might put it that way—[*Cries of* "Oh!"]—or rather upon the intentions expressed by the supporters of the Amendment. If they were not allowed to vote for the intentions of those who had spoken, but were compelled to vote for the actual proposal, they might get into a hopeless mess. Let them vote upon the policy adumbrated by his hon. Friend, and reserve for the Report stage the very difficult task of embodying it in specific words.

Sir W. HARCOURT said, he did not understand what it was to vote upon the speeches of hon. Members. The Judges who would have to administer the law established by this Bill would not administer it according to hon. Members' speeches, but according to the words put in the measure. Let it be quite understood, before they proceeded to a vote, that this Amendment was one for exempting real and settled property from Estate Duty. It would not relieve personalty.

Mr. A. J. BALFOUR said, that the right hon. Gentleman was one of the greatest obstructives in the House. He (Mr. Balfour) had done his very best to bring this discussion to a peaceful end, but the right hon. Gentleman could never resist the temptation of introducing into Debate mere electioneering considerations calculated to embitter their discussions. What they were going to vote on were the expressed intentions of the persons who proposed the Amendment. If that were not done, it would be necessary to devote whatever time was needful to amending the Amendment, and the Government would be responsible for the delay that might take place.

Sir W. HARCOURT: Let us vote on the Amendment. Members can put what construction they like on it.

Amendment to the proposed Amendment, by leave, withdrawn.

Question again proposed "That those words be there inserted."

*__Sir J. LUBBOCK__ said, he would suggest to the right hon. Gentleman opposite whether he would not effect his object, and at the same time carry out the view of the hon. Member for Somerset, if he were to add to the Amendment—

> "Provided that the amount of property so passing shall not exceed one-third of the whole estate."

Mr. A. J. BALFOUR: That would be an improvement.

Sir W. HARCOURT: It is open to the same objection. It is an endeavour to put into the Bill a proviso that neither the House nor the Government have had an opportunity of examining. We do not know what effect it would produce. If such a proviso is to be moved, I have again to ask the Committee not to entertain it.

*SIR J. LUBBOCK: I prefer the Amendment as it stood, but in hopes of securing some concession I move the Amendment.

Amendment proposed to the proposed Amendment, at the end thereof, to add the words—

"Provided that the amount of the property so passing shall not exceed one-third of the whole estate."—(*Sir J. Lubbock.*)

Question put, "That those words be added to the proposed Amendment."

The Committee divided:—Ayes 201; Noes 241.—(Division List, No. 79.)

Question,

"That the words 'Estate Duty shall not be payable on any property passing from a wife to a husband, or a husband to a wife' be there inserted,"

put, and negatived.

*SIR M. HICKS-BEACH (Bristol, W.) reminded the Chancellor of the Exchequer that yesterday, in the course of the discussion on the Amendment of the right hon. Member for Bodmin, he had practically admitted that some relief was justifiable in the case of small annuities not exceeding £100, and especially in cases of survivorship between husband and wife. When the matter was further discussed on the Motion of the hon. Member for North Islington, the Chancellor of the Exchequer said, in his opinion, the question of survivorship was one more properly to be raised on the Amendment of the hon. Member for Somerset, of which the Committee had just disposed; and it had been intimated that some statement of the intention of the Government in the matter would be made when that Amendment came to be considered. But no such statement had been made, and he had, therefore, placed an Amendment on the Paper before the rising of the House in the hope of eliciting some definite intimation from Her Majesty's Government of what they proposed. A general feeling of sympathy had been manifested in the Committee with the object of the Amendments. On such annuities, as far as the survivor was concerned, Estate Duty should not be payable. The Amendment of the hon. Member for Islington would have relieved the survivor from payment of Estate Duty, not merely on the portion to which he or she had themselves contributed, but on the whole value of the annuity. With that proposition the Chancellor of the Exchequer had expressed sympathy, and he should be glad now to hear a statement from the Solicitor General on the subject, as to whether the Government was prepared to make any concession on the point.

Amendment, in page 2, line 27, at end, to insert,

"Estate Duty shall not be payable upon the survivorship to any annuity for the joint lives of husband and wife."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) was not aware that the Chancellor of the Exchequer had come to any resolution on the subject; but he might state that the matter was not at all precluded by not being dealt with under this clause. Where an annuity was enjoyed by husband and wife jointly, and each of them had contributed a portion of the capital, under the proposal the survivor would not be called upon to pay upon more than he or she had contributed. But the Amendment of his hon. Friend would relate to annuities of all values, and if that were the case a husband and wife might expend a capital sum of £20,000 in the purchase of a joint annuity for the purpose of evading payment of duty on the passing of the property from husband to wife. Probably his right hon. Friend's Amendment was not intended to extend to large annuities of that kind, but only to small annuities, and he would therefore, no doubt, hardly feel inclined to press it.

*SIR M. HICKS-BEACH explained that he really moved the Amendment on the Chancellor of the Exchequer's suggestion that the point would be better discussed on the previous Amendment. It was for that reason he had asked his hon. Friend behind (Mr. Bartley) to postpone his Amendment. It might, perhaps, be too soon to ask for any definite statement from the Government, but he hoped it would be clearly understood that the point raised would be met by some definite proposal. That was certainly the understanding yesterday.

Mr. BRODRICK (Surrey, Guildford) said, cases often occurred where husbands settled small annuities upon their wives in the shape of "pin money," from £100 to perhaps £500 a year; and he was advised that in such cases the husband, if his wife died, would have to pay on receiving back his own money—or, in other words, he would have to pay for ceasing to pay his wife an annuity for her own purposes.

Mr. R. T. REID said, that where a man granted something out of his property for a time, reserving to himself the reversion, he was only, in fact, depriving himself for a time of his own property.

Mr. BRODRICK pointed out that the words were—

> "any annuity or other interest purchased either by himself alone or in concert or by arrangement with any other person."

An annuity might be payable under a marriage settlement made between a husband, wife, and her father, and the view taken by lawyers was that in that case payment would have to be made. The right hon. Gentleman could not deny that if the husband failed to pay on receiving back his money when his wife died, his estate would remain liable to the extent of an annuity which had been paid out of it for 30 or 40 years. Surely an estate should not be called upon to pay under such circumstances. That was a point which the Solicitor General ought to take into consideration. Undoubtedly the question of evasion—"getting round" the enactment—would have also to be considered, and the Solicitor General had remarked that the Amendment would apply to large annuities. But if the husband died the wife should not in any case be asked to pay upon her own money where the parties had agreed to put their funds together. If the one who had contributed least died, the other would have to pay on the larger amount which he had himself contributed.

Mr. BARTLEY (Islington, N.) reminded the Chancellor of the Exchequer that on a previous occasion he had brought forward cases of a joint annuity to two persons, referring specially to husband and wife, and the Chancellor of the Exchequer stated that he had much sympathy with cases of that kind, but that the point had better be discussed on the Amendment of the hon. Member for Somerset with regard to property passing by death. Had the Chancellor of the Exchequer yet made up his mind or not whether he was going to take this matter into consideration? He had stated yesterday that he was pressed by his own followers just as much as by Members on that side to make an exception in the small joint annuities. The question was, what was a small annuity? Could it be said that an investment of £1,000 had been made in that way in order to evade the Death Duties? It had been suggested that where two people purchased an annuity for their joint lives, with reversion to the survivor, one-half of the duty should be payable on the death of each. That, he asserted, was a most unfair arrangement, because it could not be said that it fell in until the death of both, and, therefore, it could not in any sense be said to be a final passing at the death of one. It might technically, in a legal sense, be so, but in common sense it could not be regarded as a final passing when it was a joint annuity possessed by husband and wife in order to secure that both of them should have a competency while either of them lived. He quite agreed that if it was thought desirable it should be limited in amount. To those who had had to do with these things it was well known that these annuities were not common in sums over £30, £40, or £50 a year, and he should be prepared to limit it to annuities of not more than £52, which would be £1 a week. He did not know whether the right hon. Gentleman would be prepared to accept an alternative of that kind, but he thought this was a case in which the Chancellor of the Exchequer might announce that he would give way. If the right hon. Gentleman would agree, either now or on some other stage, to accept the principle of this Amendment on a limited amount, he thought he would relieve a great many persons of considerable anxiety and would do something that would not affect the stability of the Budget.

Sir W. HARCOURT said, he entirely adhered to what he said yesterday upon this subject. He stated yesterday why he thought it might lead to a great deal of evasion, but he also thought that in regard to small annuities there was a question well worthy of consideration if limited in some such way as suggested in the speech of the hon. Member, and with respect to those he should be prepared to give further consideration to the proposal. The matter had already been referred to the officers of the Department to consider what could be done in the matter.

MR. WARNER (Somerset, N.) thought the Chancellor of the Exchequer might extend it to brothers and sisters.

*SIR A. ROLLIT said, the constant argument of the Chancellor of the Exchequer was the risk of evasion from probate. He (Sir A. Rollit) did not think it would have so much influence as was attributed to it, but he objected that those who did not evade should be more stringently dealt with because there were those who might. The best and proper course was to strike at the evasion itself. With regard to the question raised by the hon. Member for Surrey (Mr. Brodrick), he hoped that it would be carefully considered, because he was satisfied that if the Bill remained as it was that very great injustice would be done to such annuitants.

SIR M. HICKS-BEACH said, that after the statement of the Chancellor of the Exchequer, he would ask leave to withdraw the Amendment.

MR. COURTNEY (Cornwall, Bodmin) only wished to say one word before the Amendment was withdrawn, and it was that the question regarding brothers and sisters should receive some attention when the right hon. Gentleman considered the question of small annuities.

Amendment, by leave, withdrawn.

MR. BUTCHER (York) said, his Amendment was to substitute for "Estate Duty shall not be payable in respect of" the words "property passing on the death of the deceased shall include."

Amendment proposed, in page 2, line 28, to leave out the words "Estate Duty shall not be payable in respect of," and insert the words "property passing on the death of the deceased shall not include."—(*Mr. Butcher.*)

MR. R. T. REID said, he was inclined to accept that Amendment.

Amendment agreed to.

*MR. T. H. BOLTON (St. Pancras, N.) said, that Sub-section 2, page 2, ran—

"Estate Duty shall not be payable in respect of property held by the deceased as trustee for another person under a disposition not made by the deceased."

The Amendment he proposed was that the words "under a disposition not made by the deceased" be left out, and that the words—

"Nor upon any property which would have been free from Succession Duty under the 12th section of 'the Succession Duty Act, 1853'"

be inserted. The Amendment achieved a double object, as he thought—it improved the clause in the first instance, and it dealt with a matter that he thought ought to be dealt with by the Bill. Dealing first with the omission of the words, he contended that the omission would be an improvement in the language and meaning and, in fact, ought to be made, "Estate Duty shall not be payable in respect of property held by deceased as trustee for another person under a disposition not made by the deceased." What did it matter whether the trust was held under a disposition made or not made by the deceased if it was a *bonâ fide* trust? The property was equally passed by it, and it was quite immaterial whether there was a legal estate left on passing the property. If the person exercising that power reserved to himself no beneficial interest in the property, it was just the same as though he actually assigned the property; the result was the same if *bonâ fide* a declaration of trust was made for valuable consideration—it might be in the case of marriage, which was valuable consideration, or for money consideration. A trust, he admitted, was an awkward mode of conveying property, and would not be good conveyancing from a lawyer's point of view, but the effect was just the same as if the property were assigned. If he declared for value that he held a house for another person, it was just the same as if he assigned that house to the other person, if the declaration of trust was a *bonâ fide* declaration. If it was a fraudulent trust for the purpose of evading payment of duty, then he apprehended it was hit under the other clauses of this Bill, and particularly under Sub-section (c). These were the points he made with reference to the omission of these words. Perhaps the Solicitor General would allow him to move the omission of the words first, as that was really quite a distinct Amendment from the other.

Amendment proposed, in page 2, line 29, to leave out from the word "person," to end of Clause.—*(Mr. T. H. Bolton.)*

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID agreed with the hon. Gentleman in dividing his Amendment into two, because really they were two distinct Amendments rolled into one. The intention of the hon. Member was limited to the words "under a disposition not made by the deceased," and the case mentioned by the hon. Member was that a man might become trustee for another person where valuable consideration had passed. As he had stated before to this Committee, they had always held that such transactions would not come under the Bill, but they had put down an Amendment in his name at the end of the clause—though whether it was better to put it in the clause or in a separate clause he would not now say, but it was certain that an Amendment of this character was a debt due from the Government to the Committee. They intended to insert words to meet all cases in which valuable consideration had been given, and he thought that was an answer to the objections.

*Mr. T. H. BOLTON asked if the hon. and learned Gentleman would amend the clause he had put down by omitting the words "for good consideration in money or money's worth," and inserting in their place "valuable consideration"? "Good consideration in money or money's worth" was different from "valuable consideration," as it would not cover the case of marriage.

Mr. R. T. REID said, he knew there was an immense distinction, and he would deal with that when the matter arose, but in the meantime he said they intended to protect all commercial transactions of the character the hon. Member referred to. But the hon. Member went further and asked, "Why restrict it to 'dispositions not made by the deceased'"? If a man by deed of trust made himself trustee of his own property, the property would escape the Death Duties. In that case they might as well throw out the Bill, because all that a man need do was to execute a trust, leave it in his drawer, and on his death nothing would be payable, for the reason that according to the Amendment of the hon. Gentleman

"Estate Duty shall not be payable in respect of property held by the deceased as trustee for another person."

But as the first and main part of the Amendment of the hon. Member was met by another Amendment, he trusted he would not press it.

*Mr. T. H. BOLTON said, he deferred to the legal authority of the hon. and learned Gentleman, but he would suggest that a man who was trustee for himself alone was the owner of the property; if he, however, created a trust in favour of another person another class of considerations came in, and that of itself might create a dealing with the estate which would subject it to duty. However, as the point he had been contending for had been conceded in the Amendment put down by the Solicitor General, and he had the assurance that the case of valuable consideration should be treated as distinct from the consideration of money or money's worth, he was prepared to withdraw the Amendment.

Mr. R. T. REID: No, no. We all know that valuable consideration includes marriage; but all I have said is that I am dealing with commercial transactions.

Mr. GRANT LAWSON (York, N.R., Thirsk) thought it was the intention of the Committee that property that passed from a trustee without any beneficial interest in it should not be charged on his death and used for purposes of aggregation to increase the rest of the duty payable on his estate. The condition was this: that a bare trustee, with no interest whatever, was trustee under a deed of trust or settlement made by himself. When he died the whole property had not only to pay duty on his death, but be aggregated with his other property. He would give a simple illustration. Suppose a father settled money on his daughter on her marriage, and made himself and A trustees, when A died no duty was payable under the words as they stood, because A was trustee under a disposition not made by himself. Then the father died, and the property was aggregated with the whole of the property of the father, and duty would be paid upon the whole of it. Surely that was not the intention of the Committee.

MR. R. T. REID said, the answer to that was that what passed on the death of A was worthless beyond the obligation of his duty. Property meant holding a beneficial interest, whether legal or equitable.

COMMANDER BETHELL (York, E.R., Holderness): Give us a concrete case.

MR. R. T. REID said, he would do so. Suppose he were trustee for an estate of £10,000 a year, and he died, in law the entire legal estate of £10,000 a year passed, but in equity nothing whatever passed; therefore, on the death of the trustee all that passed in point of fact was the legal ownership, clothed with an equity that made it absolutely valueless.

MR. GRANT LAWSON said, the answer to the hon. and learned Gentleman was that there must be some meaning in the words. If they took the converse, that Estate Duty should be payable in respect of property held by the deceased as trustee for another person under a disposition made by the deceased, the Estate Duty would fall on the bare trustee.

MR. BYRNE (Essex, Walthamstow) said, he had put down an Amendment in the same sense and precisely because the same difficulty occurred to him. Though he accepted the reference of the learned Solicitor General he would urge him so far to yield to their views as to omit the words, as he did not think it could possibly do any harm.

MR. W. AMBROSE (Middlesex, Harrow) agreed with the view expressed by the learned Solicitor General. The point was that they were not taxing the individual but the *corpus* of the estates.

MR. R. T. REID said, it was of course a question of drafting, but the matter had been very carefully considered by very eminent authorities. He thought it was quite impossible to leave out the words "under a disposition made by the deceased," otherwise a man might make a declaration of trust of £10,000 in favour of some other person, keep it in a drawer until he died, and then it might operate. He did not suppose hon. Gentlemen wished to occupy the time of the Committee by a mere drafting Amendment. If hon. Gentlemen and those who were apprehensive on the point would consider the section, and, after the same mature consideration that had been given to it by the Government they thought their apprehensions were well grounded, then the Government would meet them.

MR. COURTNEY agreed that it was a purely drafting Amendment. What they meant was, that where there was a *bonâ fide* trustee, in that case there should be no question arising. These technical words were not sufficient to meet the case they proposed to meet, and he therefore suggested the learned Solicitor General should consider whether his object would not be better met by the Amendment suggested.

*SIR A. ROLLIT thought that in the case of a bad disposition it did not matter who made it; the real question was whether it was a good disposition or not. He regarded the difficulty as met in the manner suggested by the right hon. Gentleman the Member for Bodmin (Mr. Courtney), and the insertion of words making any good disposition necessarily a *bonâ fide* one was the way to meet it. To create a wholesale disability because occasionally an evasion occurred, was a violation of the first principles of legislation.

MR. HALDANE (Haddington) thought there was no doubt the matter would be considered between this and Report, and, under those circumstances, he hoped the question would now be disposed of.

MR. DARLING (Deptford) wished to come to the assistance of his colleague on the same circuit, the Solicitor General, by saying that there really was not this difficulty alleged by the Chancery lawyers against the drafting of the section as it stood. All that a person creating a trust had to do if he did not want to get into a difficulty with the Revenue was to put another person in as trustee. What had been pointed out as likely to occur could only occur where a man was so perverse as not only to create a trust, but to create himself a trustee.

*Mr. GIBSON BOWLES said, that suppose A created a trust and made himself and B trustee, and B died. A would then be left alone as trustee, he having created the trust, and under this clause the property would be liable to the duty. He distinctly understood the Solicitor General did not defend the clause on the ground of principle, but on the ground that it was necessary to prevent evasion. First of all, he submitted that under (c) the hon. and learned Gentleman had already ample means of preventing evasion of this kind, inasmuch as it included property settled by the deceased in which any right was reserved to himself. Surely that was sufficient protection against any trust created not *bonâ fide*, and he submitted that to put in a defining and charging clause provisions to prevent evasion was not the way to proceed, and it seemed to him that if a man held under a *bonâ fide* trust it did not matter one farthing who created that trust—whether it was himself or Julius Cæsar. The Solicitor General could not defend the words, and on the point of principle if he wanted words to prevent evasion let him leave out these words and put in other words, so that the subsection should read that Estate Duty should not be payable in respect of property held *bonâ fide* by the deceased as trustee for another person. The whole question was whether a trust was made in good faith or evasively in order to defeat the statute, and he thought the insertion of the words "*bonâ fide*" would meet the case.

*Mr. T. H. BOLTON said, that if the suggestion of the right hon. Member for Bodmin were accepted he should be willing to withdraw his Amendment.

Mr. BUTCHER (York) said, the hon. Member for Deptford had gallantly come to the rescue of the Solicitor General, but he thought the hon. and learned Gentleman had suggested the wrong remedy. The hon. Member said that all the deceased had got to do was not to be the sole surviving trustee. But the true fact was this: What the trustee had got to do was not to die. That was really the only way out of the difficulty, and as that remedy was not always available, might he suggest that this was really a serious objection in point of substance, because it would come to this: Where a person was left sole surviving trustee under terms of a will, the property which passed in which he had no interest would come under the definition of property passing on his decease. If the words were left out, as proposed by the Amendment, he saw no case in which any evasion or evil could arise. He must protest against the continual answer which was given to them when they pointed out the absurd results that would follow from the adoption of the words in the Bill. They were told, time after time, when they pointed out these absurdities, that the object was to prevent evasion. He really thought that was not the proper way, with great respect, in which to avoid evasion. If there were evasions which could be brought about let them be met in direct ways, and in ways that would not produce other and perhaps greater injustices.

Sir W. HARCOURT thought this matter had now been sufficiently discussed. The whole point was a question of drafting, so far as he understood it. The Government had taken the very best advice they could, and they thought that was the best way of dealing with the subject. They had had the advice of the Attorney General, than whom they could have no more competent authority, the clause had been the subject of a great deal of consideration and discussion, and finally drawn in the form in which it appeared in the Bill, and the Government must adhere to it.

Sir R. WEBSTER said, that no one would dispute the great experience of the learned Attorney General in these matters, but he would like to point out that this was a little more than a mere question of drafting. The right hon. Member for Bodmin had pointed out a serious difficulty that might arise, and other gentlemen had also pointed out that under the words of the clause as it stood cases might occur where property which had been held by the deceased *bonâ fide* as a trustee might become chargeable. It was most important to exempt *bonâ fide* trustees, but under the ambiguous wording of the clause, property held by *bonâ fide* trustees would form property which would have to pay duty, and that was certainly contrary to the object of the Government and the Committee.

Sir W. HARCOURT was understood to say that between this and the Report the Government would consider the matter, and if it appeared necessary would endeavour to frame words to meet the objections of hon. Members.

*Mr. T. H. BOLTON: I could not hear what the right hon. Gentleman said, but I gather it was to the effect that between this and the Report the matter would be carefully considered.

Sir W. HARCOURT: Certainly.

*Mr. T. H. BOLTON said, under these circumstances, he would withdraw the Amendment.

Amendment, by leave, withdrawn.

*Mr. T. H. BOLTON moved, in page 2, line 29, at the end of Clause, to insert,

> "nor upon any property which would have been free from Succession Duty under the 12th section of 'The Succession Duty Act, 1853.'"

The hon. Member said, that Section 12 of the Succession Duty Act of 1853 provided that no Succession Duty should be payable where the predecessor and successor were the same person. There was an express provision in the section that a successor should not in any case be chargeable with duty in succession taken under a disposition made by himself, and no person should be chargeable to duty upon an extinction or determination of any charge, estate, or interest created by himself. That was at present the law, and he ventured to suggest there were good reasons for maintaining it. Take the case of a man who, to provide for his son, granted to the son an annuity for life, and the son died in the father's lifetime. Under the present Bill there would be a duty payable, but that could hardly be the intention of the Chancellor of the Exchequer. This was really a matter for careful consideration. It had been under the consideration of the Council of the Incorporated Law Society. That body had called attention to it, and had recommended that there ought to be a provision extending the protection of Clause 12 of the Succession Duty Act to the Estate Duty. He could give several other cases, but it was unnecessary to trouble the Committee with them. The object of the Estate Duty was to tax a family estate passing on death, and it was not to inflict duty when really no estate practically passed, and in the case he had mentioned to charge, perhaps, a considerable duty would be to inflict a real injustice. This was a matter which had perhaps escaped the attention of the Government, but it was one which required attention, and involved an alteration in the clause which ought to be made. He begged to move the Amendment.

Amendment proposed, in page 2, line 29, to leave out from the word "person," to end of Clause, and insert the words—

> "nor upon any property which would have been free from Succession Duty under the 12th section of 'The Succession Duty Act, 1853.'"—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir R. WEBSTER ventured to think this was a point which had been overlooked. This was not really Death Duty. Take the case of a father in his lifetime making a settlement upon a son for life of so much money; the son died, and the property came back to the father. There had been no instance there of Death Duty ordinarily leviable, and it had never been treated as succession. It was a matter of principle, and not any question of drafting. It was no evasion or escaping from that which it was desired to charge. There were cases in which a man provided temporarily for the disposition of his property in his own lifetime. It was in no sense or purpose a dealing with a case where there could be either evadence or avoidance, and some words should be introduced to prevent the tax including a succession which was not in reality a succession.

Sir W. HARCOURT, whose remarks were almost inaudible in the Gallery, was understood to say that Lord Stowell, with the object of avoiding Death Duties, made a settlement on his son. The son died intestate and the father was his heir. The same property thus paid Death Duty on the death of the son and again on the death of the father. The Amendment could not be accepted at once; but, if the matter were allowed to stand over, it should be carefully considered.

*Mr. T. H. BOLTON said, on this assurance he was willing to withdraw the Amendment, reserving to himself the right to again bring forward the question on the Report stage if the right hon. Gentleman took an adverse view of it.

*Mr. POWELL WILLIAMS (Birmingham, S.) said, he would give the Chancellor of the Exchequer an instance within his own knowledge which would show the necessity of making some alteration. A father settled upon a son £1,000 a year until the son succeeded, on the death of a relative, to £5,000 a year. As the Bill was drawn it seemed as if the £1,000 would be liable to duty when it fell in, and it was clearly necessary to provide against cases of that kind.

Mr. BARTLEY said, there was another case he should like to mention occurring in the insurance world. A parent paid an annual sum in order to buy a largish sum, varying in amount, at a certain age for his children. If one of such children died he took it that under this Bill this money, which would pass to the father, would be liable to duty. The money did pass at death, but surely this was not a case which should come within the purview of the Bill.

*Sir A. ROLLIT asked the Chancellor of the Exchequer also to take this case into consideration—namely, a settlement on a daughter on marriage. Supposing the father settled upon his daughter a life estate with remainder to the issue, and an ultimate reversion to himself in the event of failure of issue. The daughter died, there was no issue, and the ultimate trust in the father's own favour took effect. Then there was accession, but not succession, because it was his own property. Surely that ought not to come within the purview of the Bill.

Amendment, by leave, withdrawn.

Mr. BYRNE said, he desired to ask the Chancellor a question on a point of Order. He had placed the following Amendment down to Clause 4:—

> "Page 3, line 11, at end, insert,—
>
> If upon the death of the deceased an estate in dower or by courtesy or any other like estate in any property passes to the wife or husband of the deceased, the provisions of this section shall apply in like manner as if the property had been settled by the will of the deceased in the manner in which the property actually devolves upon his death.
>
> "Neither Estate Duty nor further Estate Duty shall be payable in respect of property comprised in a marriage settlement and not in the aggregate exceeding at the date of the settlement in value or amount the sum of £10,000, so long as such property is enjoyed under or by virtue of the settlement by the wife, husband, or issue of the settlor."

He put the Amendment to Clause 4, which dealt with settled property, because he thought that was the proper place. What he desired to know was should he be entitled to bring it on there, or must he move it before they reached the end of Clause 3.

The CHAIRMAN: I think the hon. and learned Gentleman will be entitled to bring it on on Clause 4.

The following Amendment stood in the name of the Solicitor General:—

> "Clause 2, page 2, line 30, after 'deceased,' insert 'nor include property passing under a disposition made *bonâ fide* for good consideration in money or money's worth given or reserved for the use or benefit of the person making the disposition to the extent of such consideration.'"

Mr. BYRNE suggested that this Amendment should be postponed until a later stage, or brought up as a new clause. It raised a question of great importance, and there were one or two points as to which he should like to communicate with the Solicitor General before the hon. and learned Gentleman moved the Amendment.

Mr. R. T. REID considered the request reasonable, and assented to the postponing of the Amendment as suggested, and which it was agreed should be brought up as a new clause, the Government having collected the views of hon. Members acquainted with the subject.

Mr. GRANT LAWSON said, that if lands were held under lease for the lives of A, B, and C, on the death of the last of those the estate went back to the man who left it. That was really a passing of property from one hand to another at death. Clause 1 declared that on the passage of property Death Duty became payable, and payable, too, not on the amount received by each individual successor, but on the full value of the property that passed. He did not think that such a case as that was covered by the Amendment the Government had put down, and he therefore begged to move the second of the Amendments he had placed on the Paper.

Amendment proposed, in page 2, after line 30, to insert the words—

"Estate Duty shall not be payable on any property leased for the life of another, or for the longest of two or more lives, upon the expiration of such lease."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, that one of the subjects which the Solicitor General intended to include in his promised clause was the subject of leases for lives, and therefore he did not see what object the hon. Member had to gain by moving the Amendment.

SIR R. WEBSTER said, he would advise his hon. Friend to withdraw the Amendment; but, at the same time, he would like to bring to the notice of the Government that this was not a question of consideration, or of money, or of money's worth, but a simple question of machinery by which a term of years was arrived at by a landlord and tenant in an arrangement for the letting of lands, and was not met at all by the language of the clause of the Solicitor General.

MR. GRANT LAWSON said, that if they were agreed as to the principle, the form of the words was immaterial, and as he understood that duty was not to be payable under the circumstances he had mentioned, he would withdraw the Amendment.

SIR W. HARCOURT said, there should be no misunderstanding in the matter. The Government had not agreed to anything; they simply kept the matter entirely open, and if the hon. Gentleman desired a Division on his Amendment he could take it.

***MR. POWELL WILLIAMS** thought that the proposal of the Chancellor of the Exchequer should be accepted. He respectfully asked the right hon. Gentleman to consider the case of a lease for three lives, all the lives of which had dropped out and the property had reverted to the original grantor. In many cases, under such circumstances, the grantor would give a new lease, with fresh lives inserted, on a fine being paid, and the unfortunate person to whom the new lease was made would have the fine increased by the amount of the new duties. That was a hardship that should be removed.

Amendment, by leave, withdrawn.

COLONEL KENYON-SLANEY (Shropshire, Newport) rose to move, in page 2, line 30, after "deceased," to insert—

"(3) Where Estate Duty has become payable in respect of any property but has not been fully paid, and by reason of another Death Estate Duty becomes again payable in respect of the same property, so much of the former Estate Duty as has not been paid before the occurrence of such death shall cease to be payable."

The object of the Amendment was to secure that if a man died before he had cleared off the duty payable by him on his succession, the successor should not be liable for the remainder of the instalments in addition to his own Succession Duty. He thought that a very just proposal. It might be fairly argued that a person who was paying in instalments his Succession Duty, and who died before he had completed the instalments, had at least completed his succession, and ought not be charged for that which he had not enjoyed; and that in any event it would be unfair to saddle the successor not only with what he himself owed to the State, but what his predecessor owed to the State for a possession he had not altogether enjoyed. If such a thing were unjust, it was most certainly inexpedient. It was not expedient that encumbrances arising under the Death Duties should accumulate on a property; and it was not expedient that the State should be, in that way, the cause of an owner being forced to sell his estate to another to clear off the Death Duties. In order to illustrate what he meant he would take a case, which, it would be admitted, was possible. He would take the case of an agricultural property valued at £50,000, but bringing in only a net annual income of £1,000. Supposing the elder brother, a soldier, succeeded to that property in 1884. Under the provisions of the Bill he would have to pay £2,500 duty on the estate, and had eight years to pay it. Supposing he was killed in action in 1885; and was succeeded by another brother, soldier or sailor, who would have to pay another

£2,500 in eight years, and who was killed in 1887, and was succeeded by a third brother, who would have to pay another £2,500. The result would be that in a few years there would be three charges amounting to £7,500 on an estate the net annual income from which was only £1,000, and that, of course, would mean ruin and bankruptcy for the unfortunate owner, and for the artizans and labourers who depended for a livelihood on the maintenance of the property. He therefore urged the favourable consideration of the Amendment on the Government.

Amendment proposed, in page 2, line 30, after the word "deceased," to insert the words—

"(3) Where Estate Duty has become payable in respect of any property but has not been fully paid, and by reason of another death Estate Duty becomes again payable in respect of the same property, so much of the former Estate Duty as has not been paid before the occurrence of such death shall cease to be payable."—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, that Clause 5 dealt with the question of instalments, and the Amendment of the hon. and gallant Gentleman would be more in Order on that clause. He wished, however, to state shortly the views of the Government in the matter. They started with the proposition that real property and personal property must for the purposes of this duty be put on the same footing. Therefore, the death was due instantly on the death of the owner, and the payment of it in instalments was an indulgence. But they could not found on the instalments the argument that the death of the successor released him from the obligations to pay the charge. With regard to the argument of the hon. and gallant Member as to several charges being placed on the property because of the death of several brothers in succession, he would point out that if it were personal property there would be no doubt that the sum would be paid; and the question was whether real property, because it was real property, was to be placed in a different position from personal property. The Government said "no"; they thought that realty and personalty should in this matter be treated in the same terms. He would also point out that some of the largest properties in the country had resorted to insurance, as one of the best and most economical means for providing against the contingencies to which the hon. and gallant Member had called attention. In any event, if the hon. Member was not satisfied with that explanation, the proper place to raise the question was on Clause 5.

*Sir M. HICKS-BEACH said, he thought the Committee were indebted to his hon. and gallant Friend for the clearness and fairness with which he had put before them a case that would, in the circumstance suggested, be a great hardship to owners of real property. It was a necessary consequence of the attempt of the Government to assimilate the duty on two things which were not like each other. He entertained some little hope that the hardship to which his hon. and gallant Friend referred might be to some extent met by a reasonable consideration of the position of real property when they came to consider the question how the value of real property was to be ascertained. Under the circumstances, he would advise his hon. Friend to raise the question on a later clause.

Amendment, by leave, withdrawn.

Clause, as amended, agreed to.

Clause 3.

Mr. HANBURY (Preston) moved, in page 2, line 32, after "property," to insert "liable to such duty." The object of the Amendment was to remove an ambiguity. The words of the clause were sufficiently strong and wide. They laid it down that all property passing at death should be aggregated, and what he by his Amendment tried to prevent was that property, not distinctly liable to the Estate Duty, should be brought into the aggregation and taxed. Take the case of a man not domiciled in this country, who had £1,000 abroad and £1,000 in this country. Undoubtedly, they would not be able to touch the £1,000 of personalty abroad; but as he read the clause the £1,000 abroad would be aggregated with the £1,000 in this country and the successor would have to pay duty on the £2,000. Again, no realty abroad would be liable to this Estate Duty; but he was afraid that in the case of persons domiciled in this country, and foreigners and colonists, the clause would bring in realty abroad. If his words were accepted, it would make it quite clear that in aggregations of property no property would be introduced that was not in itself liable to duty.

Amendment proposed, in page 2, line 32, after the word "property," to insert the words "liable to such duty."—(*Mr. Hanbury.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID: We accept the Amendment. I think the addition of the words will improve the clause.

Question put, and agreed to.

***SIR M. HICKS-BEACH** moved to amend the clause by leaving out the words "so passing," and inserting the following words :—

> "Of which the deceased was competent to dispose beneficially by will, or has disposed of by *donatio mortis causâ* or gift made within 12 months of death."

He said, they had now arrived at what to his mind was the most delicate and difficult portion of this very delicate and difficult measure, and he thought that as a layman he owed some apology for trespassing on grounds almost sacred to Members of the legal profession. But he had waited for some time before taking action to see whether someone more competent than himself would point out the extreme difficulty of aggregating all the property of a deceased person for the purposes of the Estate Duty. The Committee had decided on the first clause of the Bill that the Estate Duty should be a charge not upon the interest of the successor but on the estate left by the deceased; and that it should be levied in a graduated scale according to the aggregated amount of the value of the property. He was not assuming too much when he assumed that in the opinion of those responsible for the measure aggregation, at least to some extent, was necessary for the purposes of graduation. The right hon. Gentleman the Chancellor of the Exchequer, in introducing his Budget, had pointed out the difficulties, the inconvenience, and the unpopularity that would result from an attempt to graduate the Income Tax, owing to the impossibility of obtaining the aggregate amount of the income of the person to be taxed without an inquisitorial investigation, which would render the tax most obnoxious, and therefore the right hon. Gentleman turned to the Death Duties as forming the proper field for graduation by the method embodied in this Bill. In his opinion the difficulties in the way of graduation, though not the same as in the case of the Income Tax, would be very great in the case of the Death Duties. There was, in the first place, the objection on principle, which had been placed before the Committee by his hon. and learned Friend the Member for the Isle of Wight when he proposed that the Estate Duty should be levied upon the succession rather than upon the estate, and when he showed, with the sympathy of a very considerable portion of the House, how unfair it would be that the individual succeeding to a very small portion of an estate should pay Death Duties upon that portion, not according to the value of the portion to which he had succeeded, but according to the value of the whole estate, the greater portion of which had passed away to other persons. He would not, however, further touch on the question of principle, as it had already been fully argued; but would confine himself to what he believed to be the practical difficulties of the course proposed by the Government. It was clear that under this clause as it stood all manner of different properties passing under different titles and administered as parts of different estates and trusts would have to be aggregated together for the purposes of graduation. Those properties might, on the death of the deceased, be vested in almost an infinite number of different persons. How would it be possible for the various persons interested in the different properties included in the deceased's estate to communicate together with the object of ascertaining the total aggregate value of the estate? Every one of them was interested in the aggregate amount of the estate, for it was to determine the amount of Death Duties which was to be paid by that portion of the estate in which each was personally interested; and the proposal of the Government to aggregate all the different estates belonging to or vested in completely different persons appeared to him to be a prolific source of disputes and quarrels as between those persons, both as to the amount which each separate portion of the estate might properly be valued at, and also as to the amount which the whole might properly be valued at. It was obvious that no one could tell what the aggregate amount of the estate was, and therefore what the graduated amount of the Death Duty upon that estate might be, except by adding together all the items of which the estate was composed and thus obtaining the aggregate amount of the whole. There was not only the danger of dispute as to value, but there was also the risk that each of those persons might suffer from some fraudulent representation on the part of another about a matter of which he was necessarily ignorant; there was the risk of mistake by someone who returned his portion of the estate at an insufficient amount, and thereby secured that the aggregate amount would be furnished at less than it ought to be; and at some future time, when perhaps the estate of the person who had made the mistake had been disposed of by him, others interested in the same estate might be pounced upon by the Inland Revenue for additional Estate Duties. One might multiply *ad infinitum* the number of persons who would be separately accountable for the Estate Duty under this Bill. None of them need necessarily be relations or even connected with one another; they might be absolutely unknown to each other. The first result of this would be very great delay. An estate of large amount might be composed of many different kinds of property. The deceased might, as the saying goes, have his eggs in a good many baskets; and the fact that all these different kinds of property might be vested in so many different persons would add indefinitely to the great delay in the valuation. It might be said that these persons had an interest in concealing their existence from one another, because in so far as any portion of the property was not accounted for and did not come into the aggregate of the whole estate for the purpose of Estate Duty, to that extent the aggregate value was lowered for Estate Duty. Instead of disclosing their interest to one another and helping one another to ascertain the aggregate amount of the whole property, their advantage lay in precisely the opposite direction. Meanwhile the position of the executor, which was never enviable, was made a hundred times worse by this Bill. The executor was primarily responsible not merely for the payment of the duty on that portion of the estate which was vested in himself, but also for disclosing as far as he could and, if he chose, for paying the duty on other portions which were not so vested. He could never be quite certain that he had a complete account of all the different portions of the estate, and therefore he could never be sure that he had correctly ascertained the aggregate amount of the whole estate. Until he had ascertained the aggregate amount correctly, he could not with safety pay one single legacy, because he could not say what rate of duty would be payable and what funds he ought to reserve for the purpose. Not only so, but the beneficiaries of an estate under settlement could never be certain how much their beneficial interest amounted to until they knew what was the graduated scale of duty payable on their interest. Therefore, they would have for an indefinite time very great difficulty in dealing with their reversion, if they should desire to do so. He knew the Bill provided that after two years the estate should be closed and the graduated duty fixed, but even then, if the Commissioners chose, they might decline for an indefinite time to determine what the graduated amount of the duty should be. So that for two years, at any rate, as he contended, it would be impossible for the executor to pay legacies or wind up the estate or discharge himself from his duties. He should like to know, under such circumstances, whether, when the Bill passed, if it ever did, the Budget of the Chancellor of the Exchequer would be quite as popular as he now supposed it to be. The legatees very often would be persons to whom early receipt of their legacy was a matter of supreme importance, who might be looking to the legacy to pay their debts, to start themselves or their children in some career in which an early start might make all the difference to their success in life. In future, every legatee, the payment of whose legacy was delayed through the operation of this Bill, would be an enemy to the Chancellor of the Exchequer, who had made such a proposition in this would-be popular Budget. He might be told that the difficulties he had pointed out were due to the law of inheritance and succession; and that they would be remedied if on the death of a person holding personalty and realty, personalty and realty alike passed to his executor. The faults of the Bill could not be excused on that account, because they had to consider the law as it was at present, for it was on the existing state of the law that the proposals of the Chancellor of the Exchequer were based. And he ventured to say, from the information laid before him by men experienced in those matters, that the practical difficulties of working the proposed scheme of aggregation were so great as to be almost insuperable. He had ventured to suggest an alternative. The first part of the clause, as amended by the Amendment he now proposed, and by a further Amendment which stood on the Paper in his name, would read as follows:—

> "For determining the rate of Estate Duty to be paid on any property passing on the death of the deceased, all property 'of which the deceased was competent to dispose beneficially by will, or has disposed of by *donatio mortis causâ* or gift made within 12 months of his death,' shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the principal value thereof; 'and all property comprised in a settlement a beneficial interest wherein accrues on the death of the deceased to any person other than the settlor or the deceased shall be similarly aggregated and the duty shall be levied at the proper graduated rate on the principal value thereof, and all property a beneficial interest wherein accrues on the death of the deceased to any person by the severance of a joint tenancy shall be separately charged, and the duty shall be levied at the proper graduated rate on the principal value thereof.'"

The effect of this, as he had been advised, was that property passing by will, whoever might be the beneficiaries, to the executor; property passing under settlement, whoever might be the beneficiaries; and property passing by severance of a joint tenancy, would each be aggregated separately. He hoped his suggestion would not be met by technical objections, for, though it might not be the best way possible of dealing with the matter, he was convinced that it would meet, to a large extent, the practical difficulties he had pointed out. The Chancellor of the Exchequer would no doubt contend that the result of separately aggregating the properties would reduce the aggregated amount on which duty had to be paid, but it would not do so to a very large extent. By this Amendment, also, the suggestion of the hon. and learned Gentleman the Member for the Isle of Wight that the Death Duty should be levied on succession instead of on the death of the deceased would be partly met. Supposing a man left his landed estate in settlement to his eldest son, that son would pay duty on the whole estate. If he left £10,000 by will to a younger son, that would be aggregated separately, so that the younger son would only pay according to the value of what he received.

Sir W. HARCOURT: Would you aggregate all the settlements?

Sir M. HICKS-BEACH: No, each settlement separately. This measure must be considered not on financial grounds only, but also in regard to its practical working. He contended that in practical working it would create enormous difficulties owing to the delays that would be caused and the impossibility of the different persons who were accountable for the payment of the duties on the different portions of the estate communicating with one another. The mere delay in the payment of legacies would of itself be a great public evil. Those were matters the Committee ought to seriously examine into before adopting the Government scheme of aggregation, which had been submitted, he believed, without the extreme difficulty of carrying it out having been adequately considered. The question was not to be treated as one of a Party character. It was as much his desire as it could be that of the Chancellor of the Exchequer that the Revenue should receive all the money to which it had a fair claim, and that the proposals of the Budget might be so administered as not to work any injustice or create any public grievance. He, therefore, hoped that in the interests of the Chancellor of the Exchequer himself the Government would be able to accept the Amendment.

Amendment proposed, in page 2, lines 32 and 33, to leave out the words "so passing," in order to insert the words—

"Of which the deceased was competent to dispose beneficially by will, or has disposed of by *donatio mortis causâ* of gift made within twelve months of death."—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words 'so passing' stand part of the Clause."

Sir W. HARCOURT: I have no reason to complain—quite the opposite—of the tone and object of the right hon. Gentleman in proposing the Amendment. It is only natural he should desire that proposals such as those made in the Finance Bill, involving, I admit, heavy burdens, should be made to work with as little oppression as possible. I myself share in that desire, and I may repeat what I said in introducing the Budget, that so long as the principles on which it is founded were accepted, the Government had an open mind entirely as to the methods and machinery for carrying it out. First of all, in regard to a proposal of this kind, I have considered whether it is consistent, or reconcilable, with the principles on which the Budget is founded. Of course, in order to make graduation of any value, there must be aggregation. One could not graduate except upon the amount which passed at death. If the total amount was split up into a number of small fragments graduation disappears. The whole ratio of graduation depends upon aggregation. If the wealth of a rich man was to be split up into any number of fragments, either by settlements or in any other way, that would strike at the very root of the principle of the Budget. It is a case of the large stream receiving small rills. If you proceed, not upon the stream, but upon the rills, the whole virtue of our proposals disappear. I am told that we are to graduate upon separate settlements. Thus a man with £100,000 has only to make 10 settlements in order to reduce himself to the appearance of having only £10,000. It is obvious that in a case of that kind there would be evasion of the duty. The right hon. Gentleman has said that I desire to have more money. I cannot say that I desire it, but I certainly require it. It is by the adoption of the principle of graduation that I propose to obtain it, and I do not think it is unreasonable that I should decline to accept an Amendment which practically destroys graduations. So much for the principle. The right hon. Gentleman has also referred to the question of administration. I can only say that this point has been long and carefully discussed by the most competent authorities of the Inland Revenue, and that I have taken great pains to ascertain what the practice was and whether the difficulties which have been suggested were insuperable. If necessary, the Government will make further provision in order that no delay shall occur in administering these estates. These are matters of machinery. The provisions have been day after day under the consideration of those who will have to administer them, and as such the Government recommend them to the House. If we are wrong we shall have to take the consequences. The proposal to split up property in this way is fatal to the Government's doctrine of graduation, and therefore the Government cannot accept it.

Mr. GOSCHEN: The right hon. Gentleman in his opening remarks said that of course the Government could not accept any Amendment inconsistent with the principles which he laid down and to which he gave expression in his Budget speech. It strikes me that the right hon. Gentleman has laid down certain abstract principles and then endeavoured to carry them out. He says that administrative difficulties must give way in order that his principles may be maintained. I am afraid I cannot follow that argument. If we are asked to follow that, I must inquire what would have happened to all our present taxation if previous generations had proceeded on the Chancellor of the Exchequer's plan? It is one of the first propositions in taxation that taxes should be as easy to collect as possible, and taxes have been condemned, not only on account of injustice, but also if they caused so much friction and oppression in realising the amount expected from them as to cause a real grievance to the taxpayer. What I think the Chancellor of the Exchequer ought to do is to propose a workable scheme and not to lay down propositions with which he meets us at every turn, and which involve the rejection of every

Amendment which, in the right hon. Gentleman's opinion, is not in accordance with them. But I will leave these administrative difficulties to gentlemen more capable of dealing with them than I am. I should like to say a few words as to the financial part of the Chancellor of the Exchequer's speech. The right hon. Gentleman seems to me to exaggerate the possibilities of evasion in saying that the millionaire might split up his fortune into so many tenth parts. The right hon. Gentleman has forgotten one of the main points which is generally in his mind—the nature of real property. It is the large landowners whom the Government wish to tax. Does the right hon. Gentleman suppose that one of the large estates would be broken up in order to avoid aggregation?

SIR W. HARCOURT: There might be a dozen settlements.

MR. GOSCHEN: That is merely a technical objection. If that is the chief difficulty that the right hon. Gentleman feels I am sure that it can be met by the exercise of his own discretion and the ability of the officers of the Inland Revenue. They will be able to stop more difficult holes than that. Under this Amendment the Chancellor of the Exchequer will not indeed get the whole of the aggregation, and I am glad that is so, because the aggregation proposed by the Government involves considerable injustice as well as administrative difficulties. This proposition sins against one of the right hon. Gentleman's own cardinal doctrines—that taxation should be levied according to ability to pay. The proposals of my right hon. Friend's Amendment are a compromise. They would permit large aggregations; but they would treat settlements separately. Apart from the administrative difficulties, I am prepared to argue that graduation is unjust with regard to settlement where the interest of those who derive the benefit is totally distinct from the interest of those who inherit by will. I admit that the proposals would involve some loss to the Exchequer, but nothing like what the Chancellor of the Exchequer has anticipated. His example was one which is most unlikely to occur. The right hon. Gentleman takes the case of the millionaire. An ordinary man, however, who has not an immense fortune would settle it according as the interests of his wife and children required. He would divide it into fractions on this account, and not to avoid aggregation. The right hon. Gentleman did not attempt to grapple with the most powerful arguments of my right hon. Friend (Sir M. Hicks-Beach) as to the difficulties that would ensue upon the adoption of this scheme. The right hon. Gentleman had said that reliance may be placed upon the ingenuity of the Inland Revenue officers to find a method by which they can collect this duty in the case of an aggregated estate. I quite endorse all the commendations he used concerning the Inland Revenue Authorities. They are almost as ingenious in stopping leaks as solicitors are in finding how to evade a tax. But not all the ingenuity nor all the activity of the officers of the Inland Revenue will enable them to overcome difficulties which are inherent in the principles which the Chancellor of the Exchequer has attempted to carry out in this Bill. The right hon. Gentleman said that he had been advised in regard to this matter by the Inland Revenue officers. If the right hon. Gentleman first lays down a principle and then asks the officers of the Inland Revenue to find some method of carrying that principle into effect, it is of course the duty of those officers to do their best to carry out the views of the right hon. Gentleman however, impossible it may be to do so. The right hon. Gentleman may tell us that he has endeavoured to do the best he can compatibly with his first object, which is to obtain additional revenue, but if the right hon. Gentleman's first object is met by insuperable difficulties his original plan ought to be modified. One of the chief difficulties which are inherent in the right hon. Gentleman's plan is the enormous delay that it must necessarily involve. The gathering in of all the rills of an estates as the right hon. Gentleman calls them in that picturesque language which I am glad to say he often employs to lighten up what must otherwise be a very dull subject—must necessarily occasion very great delay in the administration of an estate. The right hon. Gentleman has spread his net so wide in his endeavour to bring everything into it, including property outside the United Kingdom, that it is almost impossible to say how long the administration of an estate will last. The very perfection of his dream makes it the more difficult to carry it out in reality. It has been pointed out that the delay and inconvenience may all be shifted from the general body of legatees to the residuary legatee, but the difficulty of ascertaining what the residuary legatee is to have will now be more difficult than ever. The whole principle of graduation involves the difficulty that it is not till the last moment that it will be known what the whole estate has to bear. My right hon. Friend proposes a compromise, and we venture to put it to the Government that for the purpose of securing the smoother working of this measure, and in the interest of the public and of the taxpayer, the right hon. Gentleman should agree to the compromise which my right hon. Friend offers. The Amendment, if adopted, may to a certain extent affect the revenue to be obtained from the duty, but, on the other hand, it would greatly facilitate the working of the Bill, and would prevent the friction and enormous expense which might otherwise be incurred. My right hon. Friend pointed to many difficulties besides delay. I do not feel competent to argue the question of those difficulties any further. While we acknowledge that if the Amendment be adopted some revenue may be lost, we are anxious to assist the Chancellor of the Exchequer to remove some difficulties which we believe to be inherent in the proposal as it stands, and which all the ability of draftsmen and Inland Revenue Authorities will, I think, be unable to overcome.

*Mr. GIBSON BOWLES (Lynn Regis) said, the Committee would have been very much struck with the entire absence of enthusiasm on the part of the Chancellor of the Exchequer in defending the principle of aggregation, which was the central principle—he was going to say the central absurdity—of the Bill. [*Ministerial cries of* "Oh!" *and* "Divide!"] The Chancellor of the Exchequer had gone so far as to say that he had an open mind on this subject. ["Divide!"] This was the first time in the course of these discussions—— ["Divide!"]

Mr. HANBURY (Preston): I rise to a point of Order. I beg to call attention to the fact that the hon. Member opposite (Mr. Brunner) is constantly interrupting.

Mr. BRUNNER (Cheshire, Northwich): I wish to ask, Sir, whether it is in Order for an hon. Member to describe the principle of a Bill of which the House has agreed to the Second Reading as an absurdity?

The CHAIRMAN (Mr. J. W. Lowther): I do not think there is anything out of Order in that.

*Mr. GIBSON BOWLES: It is a pity that the hon. Member has been so long a Member of this House as to have forgotten all its Rules, and even the common courtesies of debate. The hon. Gentleman went on to say that the Chancellor of the Exchequer had absolutely declined to discuss the principle of aggregation; he had only said that without it he could not apply his graduation scheme. The right hon. Gentleman had had nothing to say in principle against the Amendment except that it would be fatal to this eternal principle of graduation. The objection of the Opposition was not to graduation in principle, but to this graduation. They said that if the Chancellor of the Exchequer wanted to apply the principle of graduation it should be applied not to the amount left by the dead man, but to the amount received by the survivors. The right hon. Gentleman said he had no objection to the whole of the duties being paid out of the residue, but he seemed to have forgotten that the whole basis of the doctrine of taxation was that if a man wanted apples he must go to the orchard, and that if he wanted Death Duties he must get them not from the dead man but from where the money was, or the persons to whom the property had passed. The right hon. Gentleman said that the executor would know everything, Very often the executor knew very little indeed about an estate. It was a very common thing for an estate to consist very largely of realty, with which the executor had nothing to do, or of separate trusts, with which also the executor would not concern himself. It was a common thing for a patron of the arts in his youthful days to admire an actress and to make a settlement upon her, with remainder to her child. Subsequently the art patron got married, and made another settlement, appointing, perhaps, his brother-in-law executor of his will. He did not tell his brother-in-law about the other settlement. He could assure the Chancellor of the Exchequer that this was no uncommon thing.

SIR W. HARCOURT: In what class of society are these settlements generally made?

MR. GIBSON BOWLES: In the class of society to which the Chancellor of the Exchequer himself belonged. The unfortunate principle of aggregation never could work, and if the officers of the Inland Revenue had told the Chancellor of the Exchequer that they thought it would, he was of opinion that they were extremely mistaken. It was a matter for regret that in framing the Bill the Chancellor of the Exchequer had departed from all the principles of taxation hitherto known to the tax collector. The right hon. Gentleman levied his tax not on the property taken by the beneficiary, but on the property left by the deceased. He taxed a man who no longer existed—nay, a property which no longer existed, inasmuch as it was already broken up into various properties. He followed the ghost of the dead man and sought to levy the tax upon the property that existed while that man was alive. When a man died his estate was not necessarily capable of being at once wound up. The experienced officers of the Inland Revenue Department would tell the right hon. Gentleman that estates had constantly to be reopened, added to or diminished, in consequence of accretions or diminutions which had taken place since the death. Under the Chancellor of the Exchequer's scheme, whenever there was an aggregation or a diminution of an estate, there would be an alteration in the rate of duty payable, and an entire reopening of the question of duty from top to bottom. In the case of an estate of £500 distributed in five legacies of £100 each the duty payable would be 2 per cent., and each legatee would pay his £2 and go away with his £98. A short time afterwards it might happen that the value of the estate was found to have increased to the value of—to take an extreme case—£1,000,000. He could assure hon. Gentlemen that stranger things than that had happened in the history of legacies. This property being aggregated the duty on the £100 would become not £2 but £8. There was £6 more to get from each legatee, and how was it to be got? The legatees had, perhaps, gone away. Was the executor to pay it? Or, instead of the estate becoming greater, it became reduced in value. Money would then have to be returned to the executor, and how would he be able to return the amounts to the legatees, who might have removed to some other country, or who might have died. The beauty of this system of taxation was that until you had aggregated you could not graduate, and until you had graduated you could not levy your tax. He submitted that they never could aggregate finally as the estate would have to be kept open for ever, the Bill saying "if at any time." He hoped the Committee had gained some idea of the enormous complexity that this aggregation would cause. The Inland Revenue Department was full of books containing records of deceased persons and their properties. These books had been open well nigh 100 years, but under the system proposed they would have to be open 1,000 years. Whatever other result the Bill would have it would enormously increase the complexity of this taxation. These considerations alone ought to make the Committee hesitate before they adopted this ridiculous device of aggregation.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said, he would recall the attention of the Committee from the speech just delivered to the Amendment before the House, which was not directed against graduation or aggregation. Taken in connection with subsequent Amendments, it contemplated two or three classes of aggregation, and made graduation depend on the description of the property. Seven-twelfths of the property in this country passed from father to child; another large portion passed from father to child by way of settlement; and in a third class of cases men on their marriage settled their property upon their wives and children. The right hon. Baronet proposed that they should take a man's property and divide it into two sections. In an ordinary case of a man dying worth £100,000, leaving a certain interest to the wife and the rest in equal proportions to the children, the property would be taxed according to the gross amount on the scale of graduation that Parliament in its wisdom had seen fit to adopt, and no objection could be raised on the ground of injustice—except in so far as objection could be taken to the principle of graduation altogether. But suppose the father settled £25,000 each on two daughters on their marriage, and left £25,000 each to two other children by will, under the Amendment they would find themselves in this position: the estate would be taken as only worth £50,000, and so far as aggregation was concerned the other two £25,000 would be dealt with separately. The Chancellor of the Exchequer was quite right when he said that the Amendment struck at the whole root of the Bill. It mattered very little whether the property was disposed of by will or by settlement. The result of the case which had been put would be that a man would die worth £100,000 and would bequeath £100,000, and yet part of his estate would pay duty as if he had died worth £50,000, and the other portions as if he were worth £25,000. If the Committee did not mean to produce that result they would not accept the Amendment. The amount of property which would pass on the death was £100,000, and, whether it passed by deed or will, the Revenue wished to get at it as a whole and to tax it as a whole. That was the principle of the Bill. The Chancellor of the Exchequer was right in saying that the Amendment proposed would produce a wholesale system of evasion. It would encourage men to begin giving life interests and making separate settlements; and by such an alteration this scheme, whether right or wrong, would be completely neutralised as regarded aggregation and graduation. The right hon. Gentleman had drawn a depressing picture of the absolute impossibility of the officials at Somerset House being able to ascertain the facts with regard to settlements, but the administrative difficulties which had been suggested were largely imaginary, because there was not a settlement in existence on which Succession Duty had been paid of which there was not a note at Somerset House. There might be some illegitimate transactions carried out, as had been suggested, by the aid of the mysterious relatives to whom allusion had been made; but the affairs of most people in the great bulk of these matters were known to professional advisers, family trustees, and executors. An executor never allowed a residuary legatee to touch the residue until all accounts at Somerset House were passed and the whole matter closed; and that practice would prevail in the future as in the past. He knew of no other administrative difficulty entailed by the proposed aggregation. He did not think that real property would be divided in the manner suggested. The object aimed at was to treat a man's fortune as a whole; and the machinery existing and to be provided was adequate to deal with any difficulties that might arise. He respectfully urged upon the Committee that the right hon. Baronet's Amendment would practically neutralise the whole Bill.

MR. BANBURY (Camberwell, Peckham) wished to mention a difficulty which had arisen in his own experience in the case of a family in which the father died four years ago leaving £100,000 settled on the widow, to be divided at her death among his children. According to Clause 17, this amount of £100,000, having paid Probate Duty before the passing of this Bill, would escape the Estate Duty; but if this clause were to apply and the widow died next year leaving £3.000, her executor would have to aggregate that with the life interest on £100,000, and he would have to pay Estate Duty on £103,000, for which the entire bequest of £3,000 would not suffice, and therefore the unfortunate person to whom the widow had left £3,000 would find himself liable to an amount of duty which would leave him considerably *minus*.

MR. R. T. REID said, no doubt the case mentioned by the hon. Member raised a difficult question, and he was not certain that he had grasped all the facts stated so fully as to be able to deal with the case on the spur of the moment, but if they were reduced to writing he would answer any question based upon them.

MR. BANBURY said, it was a case that had actually occurred, and he was the unfortunate executor. He hoped the hon. and learned Gentleman would consider that point.

Sir R. WEBSTER said, the hon. Member had only put in a complicated shape an illustration of cases that must occur, and which ought therefore to receive attention from the Government through the Solicitor General or those who drew this clause. The case put was one of a class which brought out in strong relief what would happen under the subsection on the passing of property if any benefit was reserved when the entire property would be aggregated. With regard to the observations of the Secretary of State for India and the Chancellor of the Exchequer, he contended that it was no answer to the case in support of the Amendment to say it was contrary to the principle of the Bill, and that therefore the Amendment could not be accepted. He denied that Somerset House knew all about settlements. The only class of settlements that Somerset House knew of, so far as he was aware, were those on which Succession Duty had been paid. No machinery, or Regulations, or Rules existed, as far as he knew, whereby Somerset House knew anything about settlements except in a very small number of cases. Quite apart from that, what right had an executor to call upon a trustee to give him the necessary information for the purposes of aggregation? It might be said a clause would be inserted to give him power to obtain the information by litigation, or that there might be an originating summons taken out in the Courts in order to get a power of discovery; but the Committee stood face to face with this difficulty, that the Government were seeking to aggregate properties of a different kind, with different incidents, and the control of which rested in different hands. The only practical and sensible method of dealing with the case was to require that property passing by will and property passing by settlement should be aggregated separately. He did not deny, with regard to settlements, that it was possible to imagine persons setting to work to break up their property into small amounts and appointing beneficiaries to whom separate interests might be given, and that in that way they might be able to reduce the duty payable; but the suggestion that a millionaire might make himself into 10 men with £100,000 each, or 100 men with £10,000 each, was, he should say, rather an absurd illustration. Then it had been said that a man would break up his property into various lots and settle each lot separately, but in favour of one and the same person. Of course, if he did that, no objection would be raised to the whole being classed together again and made to pay duty on the full aggregate scale. The simple remedy for such evasions would be to equalise more the rate of graduation at the lower end of the scale, and make up for the deficiency that would accrue by a readjustment of the rates levied on the larger estate. It was difficult to accept the statements made by the Government that they were unable to adopt this or that reasonable Amendment because its terms would have involved a great reduction in the return to the Revenue. That was not true, and if the Members of the Government opposite would afford an opportunity of working out the figures with paper and pencil he would undertake to convince them of it in a few minutes. Of course it was impossible at that moment to enter into calculations of that kind. Why did the Government refuse to make any improvements whatever in their scheme? His right hon. Friend had not exaggerated the case at all when he said that there were a number of persons whose property would be subjected to an uncertain amount of taxation, and that until the principal value of the property could be ascertained nothing could be done. The winding up of estates, therefore, would be delayed simply on the chance of the Government being thereby able to squeeze one more drop of blood out of them. It had been always assumed throughout the Debate by those in charge of the Bill that there would be a residuary legatee out of whose pocket these duties could be got. That was a fallacy. There were two ways of leaving property by will. The first was by cutting up the whole of a property and willing away each individual part, in which case there would be no residue at all; and the other way was to make the residue the principal bequest after the payment out of the estate of certain specified sums. Suppose, again, that after paying away the legacies as directed there should not be sufficient residue left to pay the duty. In that case the legacies would have to be reduced *pro rata;* and therefore it would be necessary to ascertain exactly what the actual duty would be before any payment out of the estate could be made. Considerable delay must in many cases occur before this could be determined, especially where part of the estate was difficult to realise or was situated outside the limits of the Kingdom. It was obvious, looking at the question from a practical point of view, that they must not compromise matters. It was the duty of the Committee to see if some remedy could not be found to meet this difficulty, which at the same time would not limit the amount that the Exchequer would finally receive. From the practical point of view they should endeavour to find some way whereby, without seriously diminishing the total result to the Exchequer, a remedy would be provided against the objections which had been pointed out. One right step in that direction was that property passing under will should be aggregated by itself. He protested against the doctrine that because the Chancellor of the Exchequer had made up his mind that he wanted so many millions and so many hundred thousands, that therefore they were to impose a scheme and devise machinery unworkable in practice, which would inflict upon the people who had to pay a great amount of inconvenience and hardship, and when these inconveniences and hardships were pointed out to be told that the Government would not attempt to remedy them because the compromise proposed was contrary to what they were pleased to call the principle of their Bill.

Mr. WYNDHAM (Dover) observed that the Secretary of State for India had said the proposal now before the Committee struck at the very principle of graduation and aggregation, as embodied in the Bill. Perhaps, after the speech to which they had just listened, the right hon. Gentleman would admit that his expression was forcible, and that this compromise did not go quite so far. Undoubtedly, it would mitigate the force and diminish the effect of those two principles, and he would ask the Committee whether such mitigation and diminution might not be desirable from a point of view which English Members in that House were only too apt to overlook, though hon.

Members from Ireland and Scotland, in the first place, examined every provision in a finance or Budget Bill from that point of view, and that point of view alone. The Chancellor of the Exchequer, when they moved an Amendment, asked "What class are you thinking of, and who will benefit?" Might he not, upon somewhat parallel lines, ask what nation would suffer if these principles of aggregation and graduation were applied to the full extent in which they at present stood in the Bill? In which of the three countries of this Kingdom were the large estates which had to be assessed as a whole, and graduation to be calculated upon their whole size, and which would contribute a yet larger share of revenue than was now contributed by England as contrasted with Ireland and Scotland. Last year they were plunged into calculations as to the relative contributions of the three countries, and it came out that out of every £100 contributed from England, £70 went to Imperial objects, and only £30 returned to this country. Out of every £100 contributed by Scotland and Ireland, the reverse ratio obtained for £70 went to Ireland or Scotland, and only £30 were devoted to Imperial purposes. Was it true, or was it not, that in consequence of this adoption of the principle of aggregation and graduation they would derive a far larger revenue from England? Was it not true that the great estates were situated in England? And if they were to be regarded as a whole, and graduation assessed upon them as a whole, they would add to the total sum derived from England, without adding to the amount of money returned and spent in England. If that were true, the contrast, already sufficiently glaring in 1893, would be yet more glaring and unjust as regarded the predominant partner in 1894.

Sir W. HARCOURT said, he thought the very frank observations of the hon. Member for Dover were worthy of notice. It was perfectly true that the principles of aggregation and graduation would to a greater degree affect England than Ireland or Scotland. The "predominant partner," as it was properly termed, was the richest partner, and as such must be prepared to make the largest contributions to the burdens imposed. Ireland and Scotland maintained that they were more heavily taxed in proportion than England; and now it appeared the great objection to aggregation, which was the substratum of graduation, was that the great properties of England would have to contribute in a greater ratio than Ireland and Scotland. He was perfectly prepared to join issue with the hon. Gentleman on that ground. It was the comparative immunity of great properties in a wealthy country like England that was the basis of the proposed reform. If it were proved that aggregation would produce the result indicated by the hon. Member, it would be one of the greatest reasons for the Government adhering to the proposal in the Bill and opposing the Amendment. This question had now been discussed very fully from both sides, and he hoped the Committee would come to a decision. There was an entire answer to the objections to the administrative difficulties in the fact that all these difficulties existed now with regard to the Succession Duties. But the question to be decided was whether they were to aggregate the whole property of a man for the purpose of determining what ratio he ought to pay; and he could not accept as an answer to that proposal that it would bear more heavily on the richer persons and the richer country than on the poorer persons and the less wealthy countries of Ireland and Scotland.

MR. W. LONG (Liverpool, West Derby) said, the Chancellor of the Exchequer had adopted the practice apparently most easy and agreeable to him when presented with a fair and reasonable proposition, put forward on the part of the people who, at all events, believed that they had a grievance, and that the incidence of this taxation would be unfair and unjust. The right hon. Gentleman did not attempt to grapple with the difficulties that were fairly and reasonably presented——

SIR W. HARCOURT: I have answered them before. I was answering the Member for Dover.

MR. W. LONG asked how did the right hon. Gentleman attempt to answer the Member for Dover? By turning his speech as referring to the incidence of taxation on large properties in England into a political speech, from the point of view of Party politics in this House connected with totally different subjects. He noticed when the hon. Member for Dover alluded to the incidence of this tax upon a large number of big estates in England his statement was received, as similar statements had been received before, with jeers by hon. Gentlemen opposite. Hon. Gentlemen were perfectly entitled to use their political power to the best of their ability in order to give effect to the principles they believed in, but he submitted it was not necessary or decent for them to jeer at men for presenting opinions which not only they themselves but those they represented believed to be true. They believed that this tax as proposed would operate unfairly to England. Let hon. Members opposite make use of their political power to impose these burdens if they thought they ought to be imposed, but they need not insist on accompanying their work by jeering at those who endeavoured fairly and reasonably to put the position of those whom they represented before the Committee. The Chancellor of the Exchequer had treated the argument of the hon. Member for Dover as a claim for Great Britain, as the predominant partner, for immunity from burdens she ought to bear. His hon. Friend did nothing of the kind. What he endeavoured to show was that, whether the tax was fair or unfair, at all events by far the larger burden would be thrown upon England, because there were a larger number of these large properties in this country. How did the Chancellor of the Exchequer deal with the proposition? First of all, he turned away from the real issue by re-introducing Party politics and difficulties between the different countries, and then he turned into an issue even more unjust. The Government had laid it down times out of number that their object was in graduating this taxation to cast an increased burden on the rich. The Chancellor of the Exchequer used those terms himself. That was an issue upon which they were willing to fight hon. Gentlemen opposite. The Government said their intention and object was to cast their increased graduated taxation upon those who were rich, and, therefore, able to pay it. The Chancellor of the Exchequer claimed that the State had a right to take from the deceased the State's share of the deceased's property before anything should pass to his successors. The Government were going to cast this upon property as it devolved on the successors without regard to what share the successors got in the estate of the deceased. He would put one simple case before the Committee, and ask whether if their (the Opposition's) estimate of the incidence was correct the Government were justified in saying they were going to tax people according to their ability? Let him take an estate divided into a million of personal estate, a large amount of real estate, and a certain amount of loose personalty. The original personalty had been settled; a portion of the land had been settled, and the remainder of the estate was only available for disposition. That passed under settlement—passed under will, and what happened? The testator had no power over the settled estate; no power over the portion of the real estate, and he disposed of the rest partly to his own successors and partly out of his family altogether. If the smaller amount passed to his own legitimate successors they would have to pay, not upon the basis of what they received from the estate, but upon the basis of the whole estate being calculated for the purpose of this Succession Duty. They believed if the Amendment were carried this injustice would be rendered impossible, because if they were to introduce the words suggested they would exclude from the calculations that portion of the estate which the testator had no power as to the disposal of, and that portion of which he had only within his own power of disposition at the end would be the portion on which he would pay.

Mr. H. H. FOWLER: Did he settle the £1,000,000?

Mr. W. LONG replied no. It was where he succeeded under a settlement, and had no power of settlement at all. He succeeded to it, and it passed on his death out of the direct succession.

Mr. H. H. FOWLER: It will not be aggregated.

Mr. W. LONG: What will prevent it? Is it quite clear that being settled it would be excluded?

Mr. H. H. FOWLER: Yes, as it was going out of the family.

Mr. W. LONG: Not going out of the family. The right hon. Gentleman knew that there were such things as sons and daughters and nephews and nieces, and sons and daughters sometimes considered they were entitled to prior consideration over the nephews and nieces, and if the greater part of the estate passed over to the nephews and nieces it would not pass out of the family, but out of direct succession.

Mr. W. MOULTON: It would not be aggregated.

Mr. W. LONG said, most certainly there were very different opinions upon this point. He had put the case he had submitted before practical men, and he had been assured that if this succession had taken place after this Bill had become an Act of Parliament that the Estate Duty would have been payable upon the estate aggregated as a whole.

Sir W. HARCOURT was understood to say that this was not the case.

Mr. W. LONG said, he was not a lawyer, and was not competent to express an opinion on the language of the clauses of the Bill which the Chancellor of the Exchequer had said would no doubt have hereafter to be decided by Courts of Law. They were fighting this Bill not because they wanted to evade just liability and responsibility, but they asked the Government if they were going to tax the rich that they should in reality tax the rich and not those whose ability to pay would not come under that description. The Amendment, in his opinion, would still more ensure that the duty should be payable in its increased degree by those best able to bear the burden. It was not desired in any way to relieve the rich of the payment of a burden they were able to bear, but what had been contended all through was that the Bill did not lay the burden on the right shoulders.

Mr. MOULTON said, it seemed to him that the speeches that had been delivered of late could not, even by the persons who had made them, be supposed to go to a mere amendment of this Bill. Let them look at what the proposed Amendment was. It was to aggregate—that was, graduate according to the property—only that passed by testamentary disposition. The references beyond the testamentary disposition were really only colourable forms of that same testament and same disposition, and, therefore, included. They were not arguing here whether graduation was to be according to the amount of the legacy or the amount of the estate. Both these points had been decided, and the Committee ought to accept the decision loyally. Could anybody in this House think that they could honestly except, as a ground for graduation, that fraction of a man's property that he might choose to pass on by testamentary disposition? Every one knew that by settlement a man could do pretty nearly the same as he could by will. How could anyone stand up and justify graduation, if it was not based on the total wealth of a man? That which passed by settlement might be nine-tenths of a man's wealth, and this Amendment proposed to exclude all that. Could it be said that such an Amendment did anything but strike at the root of the Bill? and could it be said to be a loyal acceptance of the decisions the Committee had already arrived at? He was not standing on any technical ground, but he did say that graduation by that fraction was in no way graduation according to the power of a man to bear the burdens. It must be by his total wealth; by his total wealth being taken, that which could be passed on by testamentary disposition, and so much as he had enjoyed and had passed on to him under settlement as might be considered family wealth which he could take advantage of in arranging the disposition of that which he had left himself competent to dispose of at the end of life. If that were so, it was impossible to draw a line between testaments and settlements when they were coming to a question of graduation. What was the reason for doing it? The reason was, they were told, that the machinery would be inconvenient. Were they going to abandon a principle of taxation that they thought to be just because it required care in arranging the machinery? For remember this was not a trivial abandonment of something that would be more trouble than it was worth. It was an abandonment of what might be nine-tenths of the whole property passing, and therefore an abandonment of the whole system of the Bill so far as graduation according to wealth was concerned. And, forsooth, the reason—and, it was suggested, sufficient reason—for this was that it would be difficult for an executor to know exactly what the amount of the property passing under settlement was. But even supposing for a moment that was an adequate reason, and assume they were incapable of taking precautions that settlements should be known by the Inland Revenue officials just as much as wills. Suppose they admitted that, how much farther were they? The trustees of the one settlement would not be the same as the trustees of another. The consequence would be that the whole of this settled property would be split up into little bits, and the whole system of graduation with regard to settled property would have to be abandoned. He did not venture to say that this Amendment was out of Order; but if ever there was an Amendment which was diametrically opposed in principle to the previous decisions of the Committee—though it was not in form—surely it was this one. Those who were in favour of making the weight of this taxation fall upon all the wealth that a man practically left behind at his death could not give any countenance to a proposal like that under consideration.

MR. BUTCHER said, he thought the hon. and learned Member had grossly exaggerated the effect of the Amendment. The object of the Amendment was simply to remove one of the many impracticable and many unjust proposals of the Bill. And how did the hon. and learned Member justify his extraordinary description of the Amendment? He said, "Do you suppose we are going to tax only the fraction of property a man leaves by will? No; we shall tax his total wealth." But what was a man's total wealth? He held that the total wealth of a man was the property which he was competent to dispose of by will. "No," said the hon. and learned Member, "we have not only to consider what a man disposed of at his death, but also what he disposed of by settlement 10, 20, or 50 years ago." It was a most extraordinary statement that property which a man had placed entirely outside his power of disposition years ago by settlement was to be considered part of his wealth by will. Settled property ought to be left out of consideration. To say that property which a man had settled and parted with 10, 20, or 30 years ago still formed part of his wealth was like saying that an individual who had not backed Ladas yesterday and who had lost £50,000 out of a capital of £100,000 over the race was still worth £100,000. The Government proposed that property passing under a man's will, property passing under settlements made by himself, and property passing under settlements made by somebody else, should all be aggregated and form an artificial fund for the purposes of Estate Duty. The view of the Opposition was that the only class of property which could be dealt with justly in that manner was property passing under a will. The plan of the Government was impracticable and unjust. There had been an expression of pious hope on the part of the Chancellor of the Exchequer that the difficulties would be overcome, but the right hon. Gentleman had not shown how. With regard to the injustice of the measure, he would ask, what justification was there for aggregating property of which a man could dispose at his death with property which he could not so dispose, it being settled property in which, perhaps, he had only had a life interest? With regard to the point of evasion, it was, of course, right that the Chancellor of the Exchequer should seek to provide against it, but on the principle adopted the Government would be unjust to the honest man in order to avoid being lenient to the dishonest man. If evasion was to be prevented it should be dealt with in a properly and clearly drawn clause that would not hit the honest man but would hit the dishonest man. The Chancellor of the Exchequer had endeavoured to justify his proposals by his present need of money. There would have been more weight in that argument if the new duties were to be imposed for one year only; but the injustice the Bill perpetrated would, if it passed, be inflicted for many years, for it was not likely, after the present experience of remodelling taxation, that any Government would for a long time to come seek again to alter the Death Duties. That was another reason why the Chancellor of the Exchequer should endeavour to remove the injustice involved in the Bill as it now stood. Reference had been made to the system adopted in the colonies. He had looked into the Acts of many of the colonies dealing with the Death Duties, and he had found that, while the principle of graduation was adopted, in not one case was aggregation applied on the principle adopted by the Chancellor of the Exchequer. The Amendment would remove from the Bill that which, if it was allowed to remain, would make the measure impracticable and in many respects very unjust, and therefore he hoped it would be agreed to.

MR. A. J. BALFOUR said, that the Chancellor of the Exchequer, instead of arguing these Amendments, generally contented himself with the suggestion, directly or indirectly, and with more or less politeness, that hon. Gentlemen opposite to him were interested in the Amendments they moved. He, at least, was not interested in any of the cases which had been raised during the discussion. The hon. Member for Dover pointed out that England would be more heavily mulcted than Ireland or Scotland. Well, he lived in Scotland and not in England. Much had been made of the case of a wife inheriting from a husband or a husband from a wife. He was a bachelor. The whole Bill might be said to concern those who were to inherit large properties. Unhappily, he had no expectations. Therefore, he hoped it would not be suggested that he was animated by personal feeling. In answering detailed objections to the measure the Chancellor of the Exchequer relied a great deal on the principle of his measure. The right hon. Gentleman admitted that difficulties might exist, but urged that the principle could not be over-ridden. That principle was that every atom of property in which a man was himself interested was, at his death, to pay duty on the aggregation of the property. But that principle was violated in the second sub-section of the very clause under discussion. His hon. Friend the Member for the West Derby Division quoted a case where an immense sum of personalty was settled on persons not in lineal succession to the possessor. There was a chorus from the Ministerial Benches that that property would not be aggregated. [*Ministerial cries of* "Hear, hear!"] Then what became of the principle? He did not object to the sub-section; it was a concession to equity. But it was diametrically opposed to what the Chancellor of the Exchequer called the principle of his Bill. Therefore, the principle of the Government was not one without exception; and he hoped that no more would be heard of the principle as preventing the Government from accepting this Amendment. As to whether property enjoyed by a man under settlement ought to rank with property under his absolute disposition, he agreed that, if the successors were considered, it mattered no whit whether the property came by settlement or bequest. But that was not the principle of the Government. They said that the successors were not to be considered at all, but only the dead owner, who was to be posthumously taxed. While he did not go as far as his hon. and learned Friend, he urged the more moderate contention that a man ought not to be taxed in the same way with regard to property in his own disposition and property tied up beyond his power to untie at the time of his death. It had been pointed out that the administrative difficulties of carrying out the clause would be so great that it was worth while, from an administrative point of view, to make an alteration. Such considerations had modified our whole system of taxation. The Chancellor of the Exchequer himself said that he was in theory in favour of a graduated Income Tax, but that it was administratively impossible, and therefore he did not carry it out. The Chancellor of the Exchequer, accordingly, was himself human; he was subject to the limitations of administrative convenience, and that should induce him to listen favourably to such arguments as the Opposition were able to lay before him. The right hon. Gentleman the Secretary of State for India had told them that Somerset House was acquainted with every settlement in the country, and that, therefore, when any one of them died it would be the simplest matter in the world to discover how much property he left by will and how much by settlement, and to aggregate the two. He did not know by what system of secret espionage Somerset House became acquainted with the private affairs of people.

SIR W. HARCOURT said, Somerset House became aware of settlements when Succession Duty was paid.

MR. A. J. BALFOUR said, he did not know how far that affected the difficulty which had been pointed out. Every single embarrassment they now had to encounter in dealing with Succession Duty would be multiplied ten thousand fold by the fact that every settlement the deceased had made would act and react on every other settlement or sum of money which had belonged to the deceased. In asking the Committee to divide with his right hon. Friend, he admitted that this was in the nature of a compromise, and that those on his side of the House looked at the matter with somewhat different eyes from gentlemen on the other side, because they thought the equitable system was to tax the man who received and not the man who left the property. That principle he was not now arguing, as they had already divided on it, but he did think they might compromise between the opinions held on both sides of the House and adopt an Amendment which, while it did not carry out to the full the equitable view of the Opposition of dealing with the Death Duties, did relieve the officers who had got to collect the tax and legatees who would be kept out of their legacies. Let it be remembered that the compromise suggested would get rid of a great many practical inconveniences—inconveniences so great that he was sure that long before the period of 20 years named by his hon. and learned Friend it would be necessary for some successor of the Chancellor of the Exchequer to revise the system the right hon. Gentleman was endeavouring to establish.

Question put.

The Committee divided:—Ayes 169; Noes 129.—(Division List, No. 80.)

Committee report Progress; to sit again To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 164.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL.

(No. 238.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL.

(No. 239.)

Reported, with an Amendment [Provisional Order confirmed]; as amended, to be considered To-morrow.

SELECTION (JOINT COMMITTEE).

Sir J. MOWBRAY reported from the Committee of Selection; That they had discharged the following Member from the Joint Committee on Canal Rates, Tolls, and Charges Provisional Order Bills:—Mr. Brunner, and had appointed in substitution: Mr. Joseph Richardson. Report to lie upon the Table.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government Provisional Order (Housing of Working Classes) Bill,

Local Government Provisional Orders Bill,

Local Government Provisional Orders (No. 2) Bill,

Local Government Provisional Orders (No. 3) Bill.

That they have passed a Bill, intituled, "An Act to amend the law relating to the Limitation of Actions." [Limitation of Actions Bill [Lords.]

SAVINGS BANKS (SOCIETIES) BILL.

(No. 233.)

Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress; to sit again To-morrow.

LOCOMOTIVE THRESHING ENGINES BILL.

The Select Committee on the Locomotive Threshing Engines Bill was nominated of:—Sir Alexander Acland-Hood, Mr. Everett, Sir Walter Foster, Mr. Jeffreys, Sir John Kennaway, Sir John Kinloch, and Mr. Strachey.

Ordered, That Three be the quorum.—(*Mr. T. E. Ellis.*)

FOOD PRODUCTS ADULTERATION.

Ordered, That the Committee upon Food Products Adulteration do consist of Seventeen Members.

The Committee was accordingly nominated of:—Colonel Bagot, Mr. Bolitho, Sir Charles Cameron, Mr. Channing, Mr. Coleman, Mr. Colston, Mr. Frederick Frye, Mr. Herbert Gardner, Mr. Maurice Healy, Mr. Jeffreys, Mr. Kearley, Mr. Lambert, Mr. Horace Plunkett, Sir Henry Roscoe, Sir Mark Stewart, Colonel Warde, and Mr. Yerburgh.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That five be the quorum.—(*Mr. T. E. Ellis.*)

EDUCATION DEPARTMENT.

Copy presented,—of Revised Regulations, under "The Elementary Education Act, 1876," Section 24, as to certificates of age, proficiency, and school attendance [by Command]; to lie upon the Table.

EDUCATION DEPARTMENT (GENERAL REPORTS).

Copy presented,—of General Report for the year 1893, by the Reverend C. D. Du Port, one of Her Majesty's Chief Inspectors, on the Schools in the East Central Division, comprising the Counties of Berks, Buckingham, Leicester, Northampton, Oxford, Rutland, and Warwick [by Command]; to lie upon the Table.

CHARITY COMMISSION.

Copy presented,—of Report of the Charity Commissioners for England and Wales (part of Forty-first Report [by Command]; to lie upon the Table.

DEATHS (STARVATION, &c.).

Address for "Return of the number of all Deaths in the administrative County of London in the year 1893 upon which a coroner's jury has returned a verdict of Death from Starvation, or Death accelerated by Privation (in continuation of Parliamentary Paper, No. 476, of Session 1893-4), together with any observations by the Local Government Board with reference to those cases in which applications have been made to the Poor Law authorities for relief."—(*Mr. Talbot.*)

House adjourned at twenty-five minutes after Twelve o'clock.

HOUSE OF LORDS,

Friday, 8th June 1894.

INDIAN RAILWAY COMPANIES BILL. (No. 86.)

SECOND READING.

Order of the Day for the Second Reading, read.

*THE UNDER SECRETARY OF STATE FOR INDIA (Lord REAY) said, in moving the Second Reading of this Bill, that its object was to enable the Secretary of State to exercise the same powers as were exercised by Committees of their Lordships' House in allowing interest to be paid out of capital during the construction of railways. The principle was first adopted by the House of Commons in 1883, on the recommendation of a Select Committee in 1882. On the 27th of May, 1886, their Lordships decided that a similar alteration should be made in Standing Order No. 28, and on the lines of that Standing Order the Bill had been drawn. He would have to move in Committee the addition of two clauses, one dealing with the retrospective sanction of interest which Companies were allowed to pay out of their capital during construction, and another limiting the operation of this Bill to 10 years. He trusted their Lordships would give the Bill a Second Reading, on the ground that it was very desirable to remove any hindrance which might exist to the employment of capital for extension of railways in India; and as in England no inconvenience had arisen from the application of the Standing Order passed by both Houses, it was not expected that difficulties would arise from the operation of the Bill if it should please their Lordships to give it a Second Reading.

Moved, "That the Bill be now read 2ª."—(*The Lord Reay.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

MARKING OF FOREIGN AND COLONIAL PRODUCE.

Message from the Commons giving leave to Lieutenant-Colonel Howard Vincent, C.B. (a Member), to attend the Select Committee (pursuant to message of yesterday).

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER BILLS.

The Evidence taken before the Joint Committee from time to time to be printed, but no copies to be delivered except to Members of the Committee and to such other persons as the Committee shall think fit, until further order. (No. 97.)

TOWN IMPROVEMENTS (BETTERMENT).

The Evidence taken before the Select Committee from time to time to be printed, but no copies to be delivered except to Members of the Committee and to such other persons as the Committee shall think fit, until further order. (No. 98.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 4) BILL.

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 4) BILL.—(No. 45.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 6) BILL.—(No. 70.)

Read 3ª (according to Order), and passed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 1) BILL.—(No. 75.)

House in Committee (according to Order); Bill reported without Amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 8) BILL.

(No. 73.)

House in Committee (according to Order); Bill reported without Amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

TROUT FISHING (SCOTLAND) BILL [H.L.].—(No. 85.)

Read 3ª (according to Order), and passed, and sent to the Commons.

ELECTRIC LIGHTING PROVISIONAL ORDERS (NO. 2) BILL.

Read 1°; to be printed; and referred to the Examiners. (No. 99.)

House adjourned at twenty-five minutes before Five o'clock, to Monday next, a quarter before Eleven o'clock.

HOUSE OF COMMONS,

Friday, 8th June 1894.

QUESTIONS.

ELY VALLEY RAILWAY.

MR. A. WILLIAMS (Glamorgan, S.): I beg to ask the President of the Board of Trade whether he is aware that for the last 30 years the Great Western Railway Company have derived a large revenue from the carriage of minerals and goods on the Ely Valley branch of their system; that the Ely Valley Railway Act authorised the construction of a railway for passenger as well as goods traffic; that the Great Western Railway Company have refused to afford any facilities for passenger traffic, though a large population has grown up in the district through which the Ely Valley Railway passes; and that the Railway Commissioners have reluctantly decided, in the case of the "County Council of Glamorgan *v.* the Great Western Railway Company," that they cannot order the Great Western Railway Company to run passenger trains or afford any facilities for passenger traffic on this line of railway; and whether he will take steps, by Bill or otherwise, which will render it impossible for Railway Companies to evade the duty of providing reasonable facilities for passenger traffic on lines which yield them large revenues from mineral and goods traffic, and which have become densely populated in consequence of or in connection with that traffic?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): My attention has been called to the Judgment of the Railway Commissioners in the case referred to. I observe that Lord Cobham, at the conclusion of his remarks, said—

> "I hope that the time will shortly arrive when the converting of this line into a passenger line may commend itself to the Company as a matter of profit and of interest to themselves."

No doubt the Great Western Railway will give due consideration to an opinion emanating from such a quarter. The Board of Trade have, however, no power to compel the Company to open the line for passenger traffic, and however clear the advantage may be in this particular case I am not at present in a position to propose any legislation on the subject.

CARNOUSTIE POLICE DISTRICT.

SIR J. LENG (Dundee): I beg to ask the Secretary for Scotland if he is aware of the dissatisfaction of the Commissioners of the police burgh of Carnoustie at the resolution of the County Council of Forfarshire to constitute that burgh into a separate police district; whether the Commissioners made a strong representation against that resolution; and whether the reasons for confirming the resolution can be stated?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): I am aware of the dissatisfaction of the Police Commissioners of Carnoustie which formed the subject of a representation to me. This representation was carefully considered, but the reasons adduced by the Commissioners did not seem to me sufficient to warrant my withholding my consent from the determination of the County Council to constitute Carnoustie into a separate police district. The reason for constituting the burgh a police district in this case was the usual one—namely, that the County Council were satisfied that in fairness to the rest of the county, which does not require the same degree of police protection, it should be formed into a separate rating area.

*SIR J. LENG: Is it not a fact that while the burgh is deprived of control over its police the resolution of the County Council has added considerably to the expense?

SIR G. TREVELYAN said, that one had to be very careful in dealing with questions of police control, but he believed that while the expenditure for the year was £160, the contribution of the burgh to the police rate was only £95.

PUBLICANS AS MAGISTRATES IN IRELAND.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the licence to sell intoxicating liquors held by Michael Ward, of Ballyshannon, has been annually renewed by the Justices, although Ward left the country for America many years ago; whether he can state how many prosecutions for breaches of the Licensing Acts there have been at Ballyshannon within the past two years, and with what result; and whether he will draw the attention of the Lord Chancellor to the fact that Magistrates holding retail licences sit regularly on the Bench and adjudicate upon such cases?

MR. M'CARTAN (Down, S.): May I ask the right hon. Gentleman if he is aware that no such practice as is indicated in the last paragraph prevails in Ireland.

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): In answer to the question on the Paper, I have to say the fact is as stated in the first paragraph. The business, I understand, is carried on by Ward's brother, and there does not appear to have been any complaint as to the manner in which it has been carried on by him. The number of prosecutions in respect of alleged breaches of the Licensing Laws arising within the town and district of Ballyshannon within the last two years is stated to be 645, of which 33 were dismissed and convictions were had in 612. Most of these cases appear to have been of a trivial character. Magistrates interested in the licensed victuallers' trade are not prohibited from adjudicating in ordinary cases of drunkenness, as the 12th and 60th sections of the Act of 1872 expressly empower them to do so. It does not appear that any of the Magistrates of Ballyshannon who are interested in the licensed victuallers' trade have acted in any cases in which they were not expressly empowered to act by the Licensing Laws. No Magistrate interested in the licensed victuallers' trade has been appointed for the Ballyshannon District by the present Lord Chancellor.

MR. W. JOHNSTON (Belfast, S.): If a man gets drunk in a house owned by a Magistrate, can that Magistrate fine him for the drunkenness?

MR. T. W. RUSSELL: Is the right hon. Gentleman aware that a person licensed to sell intoxicating liquors must be a resident householder in the parish? How can a man who happens to be in America for several years be a resident householder? It is perfectly illegal.

MR. J. MORLEY: I cannot answer that.

MR. DANE (Fermanagh, N.): Can the right hon. Gentleman tell us what is the area of this Ballyshannon District?

MR. J. MORLEY: Of course, I do not carry such figures in my mind.

MR. SEXTON (Kerry, N.): Is it not a fact that out of a total of 5,000 or 6,000 Magistrates in Ireland only 16 are publicans?

MR. J. MORLEY: Sixteen persons interested in the licensing trade have, I believe, been appointed since the present Government acceded to Office.

MR. M'CARTAN: Is the right hon. Gentleman aware that, notwithstanding the absence of the owner, the house has been well conducted?

MR. J. MORLEY: That is so.

MR. M'CARTAN: Has it ever been prosecuted?

MR. SPEAKER: Order, order!

NAVIGATION DIFFICULTIES OFF MAY ISLAND.

SIR J. LENG: I beg to ask the President of the Board of Trade whether the Court of Inquiry ordered by the Board of Trade into the recent stranding of the steamer *Jasper* on May Island reported that, in their opinion, a sound or fog signal on that island would have averted the casualty; whether it has come to his knowledge that, owing to the large number of trawlers frequently near the Carr Lightship, it is difficult to distinguish its fixed light; and whether he will suggest, for the consideration of the Northern Light Commissioners, the substitution of an occulting for a fixed light on board the Carr Lightship, and also the placing of a fog signal on May Island?

MR. BRYCE: The Report of the Court of Inquiry on the stranding of the *Jasper* is as stated. The Board of Trade have no power to require the establishment of fog signals, but the Commissioners of Northern Lighthouses tell me that they hope it may not be long before (other more pressing claims having been satisfied) they may be in a position to recommend the establishment of a fog signal at Isle of May. With regard to the North Carr Lightship, neither the Commissioners nor the Board of Trade have received any complaints as to the difficulty suggested in the question either from traders who do contribute or from trawlers who do not contribute to the Mercantile Marine Fund out of which the expenditure in connection with this light is defrayed.

MRS. ELIZABETH GLADSTONE AND HER TENANTS.

Mr. O'DRISCOLL (Monaghan, S.): On behalf of the hon. and learned Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if his attention has been called to the fact that early on last Tuesday Mr. Hobson, Sub-Sheriff, accompanied by Mr. Roe, solicitor, Dublin, and Dr. Newell, Baggot Street, Dublin, and an escort of police visited for the fourth time for possession the house of Mr. Noonan, who was admitted as caretaker after his eviction by Mrs. Elizabeth Gladstone in February, 1893; that they found Mrs. Noonan dangerously ill, and a certificate from Dr. Fitzgerald was handed to Mr. Hobson that Mrs. Noonan was unfit to be removed; that her husband protested against her removal and Mr. Hobson stayed the eviction until another doctor could arrive, but Mr. Roe, although requested by the Sheriff to wait a short time, ordered his two emergency men to remove the dying woman from her bed, and they did remove her, and left her at the side of a ditch; and that scarcely was this work performed when Noonan returned and brought two other doctors, who examined the patient, and pronounced her unfit to be removed, whereupon the Sheriff ordered her to be taken back into the house again, where she has been since in a dying state; is it obligatory on the Government to grant police protection to emergency men engaged in such work, when the Sheriff is apparently not a consenting party; and, as the evicted tenant has constantly offered to leave his case to arbitration, will the Local Authorities be instructed to represent to the agent the undesirability, for the sake of the peace of the district, of such proceedings?

Mr. J. MORLEY: The proceedings referred to in the first paragraph of the question took place on the 15th, not the 29th, of May, and the visit of the Sub-Sheriff on the former date was his third, not fourth, visit, as suggested; but in other respects the statements are in substance correct. I understand, however, that Mrs. Noonan was not actually removed from her bed on the occasion in question; she was conveyed outside the house on a feather mattress on which she had been lying, and the day was exceptionally fine and warm. In a few minutes afterwards she was taken back to the house and the eviction was abandoned. The police have no information as to her condition since the date mentioned. The caretakers of the agent in removing Mrs. Noonan from the house acted, I am informed, under the orders of the Sub-Sheriff, and the Government had no alternative but to afford protection to the Sub-Sheriff in proceeding on this duty.

THE FLESK SALMON FISHERIES.

Mr. O'DRISCOLL: On behalf of the Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland, with regard to the interference with the fishing in the River Flesk at Killarney on the part of the Electric Lighting Company and mill-owners (1) whether he is aware that it was proved at the inquiry that the weir at present constructed across the Flesk, about two miles from its mouth, was a fishing weir in so far as it is a very serious obstruction to the passage of salmon to the spawning grounds, and has no Queen's gap or fish pass; (2) whether the Fishery Inspectors could direct the local Board of Conservators to erect such a pass out of the funds at their disposal, or make a grant for the purpose, and protect this valuable industry; (3) whether he is aware that the waste gate is situate in the mill race, between the sluices and the mills, and that fish cannot pass up the river through it except in very high water, and even then under the sluices; (4) whether he is aware that, previous to the starting of the electric lighting works in Killarney, the Flesk Mills sluices were never worked on Sundays and were shut down every

Saturday night, as required by law, but that now the mill is worked every day of the week and the sluices never shut; (5) and whether, as the most important industry in the district is imperilled by this repeated infringement of the law, he will instruct the Fishery Inspectors to have the requirements of the Acts strictly complied with, and also, pending the erection of a Queen's gap, have the wooden structure which was promised last July immediately erected?

MR. J. MORLEY: (1) The Inspectors of Irish Fisheries inform me that no inquiry such as referred to in the first paragraph was held by them, and that as the weir is not a "fishing" weir there is not, as a matter of course, a Queen's gap therein. (2) The Inspectors have no power to give such directions to the local Board of Conservators as suggested in the second paragraph, nor have they any fund out of which such a grant could be made. (3) The statements in the third paragraph are correct. (4) Previously to the starting of the Electric Lighting Company the sluices were not worked on Sunday, and they were shut down on Saturday night, as it was not then necessary to work the mill. It is now, I believe, necessary to work the electric machinery. (5) The Inspectors have strongly impressed on Mr. Leahy, the millowner, the necessity of erecting the wooden structure referred to in the last paragraph. They are of opinion that the law would not justify them in practically stopping the working of the mill. They have no power, however, to make a Queen's gap in a weir which is not a "fishing" weir.

THE ROYAL HOSPITAL FOR INCURABLES, DUBLIN.

MR. O'DRISCOLL: On behalf of the hon. and learned Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland, with regard to the fact that a yearly grant of £293 8s. 8d. is made by Government to the Royal Hospital for Incurables, Dublin, as to a professedly non-sectarian institution, is he aware that the chairman, vice-chairman, treasurer, registrar, resident medical officer, paid visiting physician, collector, lady superintendent, and assistant superintendent of the hospital are all Protestants; that no Catholic has been appointed to any of those offices during the last 25 years; that no Catholic holds any paid office in the institution above the rank of servant; and that no Catholic has been appointed to any such office within the last 25 years; will the Government draw the attention of the Managing Committee of the Hospital to the exclusion of Catholics from all the chief offices of the institution; and is he also aware that 140 out of the 180 patients are Catholics, and that the following bequests by Catholics have been made to it in recent years—namely, the Mullins bequest of £1,000, the Banon bequest of £5,000, the Fallon bequest of £6,000, the Ryan bequest of £10,000, the Egan bequest, which brings in annually from £400 to £420, the Tharel bequest, which produces annually about £450, and others?

MR. J. MORLEY: The Royal Hospital for Incurables, Dublin, is a Corporation created by Letters Patent, and Government has no power to interfere in the selection or appointment of the officers of the institution. By my direction, however, a copy of the question was referred to the registrar of the hospital, and that gentleman has written a letter, from which I will read the following extract:—

> "The hospital was founded 150 years ago by a few Protestant gentlemen, and has ever since continued very much under Protestant management. The facts stated by the hon. Member for North Louth are generally correct, and the only explanation I can give for there being a greater number of Protestants than Roman Catholics in the management is that of the 486 ladies and gentlemen comprising the Board (each of whom by a contribution of 20 guineas or upwards has been constituted a life Governor), 334 are Protestants, and 152 are Roman Catholics. Each Governor has a vote, and uses it as he or she pleases, no one having the power to control the voting. The Protestants are largely in excess at most meetings of the Board, and I may observe that the chairman never allows politics or religion to be introduced. The hospital has been, and still is, one of the most prosperous and popular charities of the city. It contains 182 beds; at present there are 67 Protestant and 113 Roman Catholic patients in residence. Two of the medical men on the staff of the institution are Roman Catholics. The chairman and vice-chairman have been for some years Protestants, but their election, which is yearly, has invariably been moved or seconded by Roman Catholics. Four Governors are elected monthly for visiting the hospital, two being Roman Catholics and two Protestants."

MR. T. W. RUSSELL: Does the right hon. Gentleman know that the hospital Sunday collection is confined in

Dublin to the Protestant churches, and that the funds collected are given to Hospitals having a large percentage of Roman Catholic patients? Is it not a fact that the Catholic churches do not join in the collecting the fund?

Mr. J. MORLEY said, that he was glad to hear that the funds were distributed impartially.

Mr. SEXTON: Is it not a fact that there is no Catholic doctor in this hospital, although three-fourths of the patients are Catholics and many of them in danger of death? Have not bequests to the amount of £22,000 been made to the hospital by Catholics, who also subscribe something like £1,000 towards its maintenance? Is it not in the power of the Government to advise the authorities of the institution to throw some of the appointments open to Catholics?

Mr. J. MORLEY: The question of what powers exist in regard to a Corporation created by Letters Patent is one rather for the lawyers, and I am advised by the Law Officers of the Crown that the Government have no power to interfere in this case.

DOCKYARD PENSIONS.

Viscount CRANBORNE (Rochester): I beg to ask the Civil Lord of the Admiralty whether, in the case of the three brothers Parrett, who had each served Her Majesty in Chatham Dockyard for many years, and who died without receiving any pension, though they had throughout their service suffered deductions in this behalf, the Admiralty would see their way to make any allowance out of the compassionate fund to their families?

The CIVIL LORD of the ADMIRALTY (Mr. E. Robertson, Dundee): The compassionate fund alluded to is of very limited amount, and is confined to exceptional and distressing cases, and no gratuity given out of it can exceed £10. The Admiralty will consider whether any gratuity can be awarded in the cases of the widows of A. Parrett and T. Parrett. The widow of R. K. Parrett has already received a gratuity of £6 12s.

Viscount CRANBORNE: Will the Government take into consideration the question of a modification in the terms of service, whereby deferred pay may not be wholly lost as in this case?

Mr. E. ROBERTSON: We have from time to time to consider grievances in regard to the pension system, and the noble Lord will recognise that this is only part of a very wide question. It shall not be lost sight of.

PORTADOWN POST OFFICE.

Mr. MACARTNEY (Antrim, S.): On behalf of the hon. and gallant Member for North Armagh, I beg to ask the Postmaster General what steps are being taken for the building of the new post office at Portadown?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): I would refer the hon. Member to my answer to his question on the same subject on the 12th of April last.

LABOURERS' COTTAGES IN THE SKIBBEREEN UNION.

Mr. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if his attention has been directed to the auditor's Report, dated the 19th of April last, on the condition of the Skibbereen Union, which calls attention to the fact that in carrying out the provisions of the Labourers Acts the Guardians seem to have no idea of their responsibilities; that contractors build the houses at their leisure to suit their own convenience; that one plot was actually rented by a person from the contractor; that in seven cases the occupants got possession of the cottages before they were completed; that cottages are often allotted to old and infirm persons who are past their labour; and that cottages which have been built but a short time already require substantial repairs; and whether, having regard to the conclusion which the auditor has arrived at—namely, that the management of the affairs of the Union is discreditable to the Guardians, the Irish Local Government Board will consider the advisability of superseding them and of appointing paid administrators?

Mr. J. MORLEY: In his Report on the audit of the accounts of this Union in April last the auditor did, I believe, make the observations referred to in the first paragraph of the question. The delay that has taken place in the erection of the cottages, and which is not peculiar to this Union alone, arises from the fact that the houses are scattered and at a considerable distance from a town, and the consequent difficulty of securing regular builders to contract for their erection. With regard to the labourers getting possession from contractors before the completion of the houses, it does not appear that this has been done with the authority of the Guardians, who, I may point out, can require the contractor to give up clear possession of the premises before making the final payment in respect of the contract. Out of the 196 cottages provided in the Union, more than 100 were completed five years ago, so that repairs may possibly be now required in many of these cases. With regard to the second paragraph, the Local Government Board do not consider that the circumstances are such as to warrant any action in the direction suggested—even if the Board had legal power so to act, which is doubtful.

IRISH EDUCATION OFFICE.

MR. W. KENNY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the staff of the Office of Education in Ireland, existing at the date of the Order in Council of the 21st of March, 1890, were, up to that date, entitled to certain official holidays exclusive of their annual leave; if they have been deprived of seven of these holidays since 1890, although the Order in Council preserved the rights of existing clerks; whether the staff of the Local Government Board of Ireland still enjoy the same number of holidays to which they were entitled before 1890; and if he will use his influence to have these holidays restored to the Education Office clerks?

MR. J. MORLEY: I have not yet completed my inquiries into this matter, and will ask the hon. and learned Gentleman to defer the question until Monday or Tuesday next.

HORSE STABBING IN TIPPERARY.

MR. DANE: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland is it the fact that a valuable horse was severely stabbed in several portions of its body upon Sunday night last at Newport, Tipperary; has any motive been suggested for this act; and has any person been made amenable for the outrage?

MR. J. MORLEY: It is a fact that a horse was stabbed and slightly wounded on the night of May 31, at the place mentioned in the question. No motive can be conceived for the act, and there is no ill-feeling whatever against the owner, who claims compensation to the amount of £140, although, as I understand, the animal was bought by him so recently as October last for £28. No person has been made amenable, and I may observe that the question of recording the act as an outrage will for the present be suspended.

THE RAMSGATE LIFEBOAT.

MR. E. H. BAYLEY (Camberwell, N.): I beg to ask the President of the Board of Trade if he is aware that a Russian barque laden with timber went ashore off Ramsgate on the 27th of May, and that the Ramsgate lifeboat, which is under the control of the Board of Trade, was under repair, having been so for three weeks, only one man being employed on the job; and whether he will take steps to prevent similar delays in future?

MR. BRYCE: The Ramsgate lifeboat undergoes an annual overhaul during the summer months, when her services are least likely to be required. This overhaul usually occupies a fortnight, but this period has been exceeded this year, as considerable repairs were found to be necessary. The Russian barque referred to by the hon. Member was in difficulties near the North Sand Head. The Board of Trade tug at once went to her assistance and towed her into Ramsgate Harbour with her crew on board. The Broadstairs lifeboat was also at the scene of the wreck and rendered assistance in connecting the tow-lines.

ROSS BOARD SCHOOLS.

MR. RADCLIFFE COOKE (Hereford): I beg to ask the Vice President of the Committee of Council on Education whether the Education Department have approved of plans submitted to them by the School Board of Ross, in the County of Hereford, for the enlargement of the infant school so as to accommodate 66 additional children, although there is now sufficient accommodation for 70 more than the average number attending the school last year; whether he is aware that the playgrounds surrounding the Ross Board Schools, which are now below the minimum area required by the Code for the number of children in attendance, will be reduced if the above-named plans be carried out to such an extent as to require enlargement, which would be almost impossible and certainly most costly, in consequence of the Ross Board Schools being situated on a steep slope and surrounded by property of a highly valuable character; whether the Department have sanctioned a loan to the Ross School Board of £1,400, of which £956 is to be expended on buildings for the accommodation of 66 children, being nearly £5 per head more than is allowed under Schedule VII., Rule 20, of the Code; and whether, under the plans sanctioned by the Department, the infants will have to ascend a staircase of considerable height in order to get into their schoolroom; if so, whether this would be in direct contravention of Schedule VII., Rule 16 (b), which requires that an infants' school should always be on the ground floor?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): The Department have approved, subject to certain alterations of detail, plans submitted by the School Board for Ross providing additional accommodation for 116 children (36 girls and 80 infants), and have sanctioned a loan of £1,400 for this enlargement and the expenses consequent upon it. I may point out that where additional accommodation is necessary in the opinion of the Board, they are empowered by the Education Act of 1870 to provide it. The rule as to loans not exceeding £10 per head applies to new buildings, not to alterations, which involve an expense that depends on other circumstances as well as the additional space provided, and which may require to be made even when no additional places at all are provided thereby. In such cases the Department consider whether the loan asked for is reasonable in view of the work to be done, and the whole cost of the school. In the absence of the plans, which were returned to the Board when approved, I am not able to give details as to the playground. If the new infant room encroaches on the playground it would seem to follow that it must be on the ground floor. It is certainly approached by steps, but whether these are rendered necessary by the slope of the ground I cannot say. If the hon. Member desires further information, and will let me know, I can have the plans sent for, and inform him on these points either privately or across the floor of the House.

MR. RADCLIFFE COOKE: I should like to ask the right hon. Gentleman whether he is aware that probably before long occasion will arise for the erection of new schools very near to the present Board schools, and that those schools when erected will certainly draw away a large number of scholars from the Board schools, which are on a very inconvenient site? Will he cause some inquiry to be made as to the desirability of laying out a large sum of money on the present Board schools, when probably new schools at a less cost will be erected near?

MR. ACLAND: I will cause inquiries to be made.

CARN NATIONAL SCHOOL.

MR. SEXTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that, in a case of the erection of a National school at Carn, County Derry, the Board of Education in Ireland have refused to make the usual grant in aid of the cost of building, and have based their refusal upon the circumstance that the erection of the school had been begun before the rule as to sanction by the Board had been formally complied with; whether, before the building was begun, the site had been sanctioned by the Land Commission, and the Inspectors of the Board of Education and the Surveyor of the Board of Works had made approving Reports; whether a year and a-half elapsed from the time of the first application for the grant until the time when the building of the school was started, and during this period there was no place available for the education of the children of the district except a room 15 by 16 feet, which the Commissioners had refused to recognise, as being insanitary and otherwise unsuitable; whether, since their refusal to make any grant in aid of the cost of erecting the new building, that building, the suitability of which as a school is not questioned, has remained unused, and the Commissioners have allowed the education of 72 children to be carried on in the room of 15 by 16 feet which they had recently condemned; and whether, in the interests of education, the circumstances of the case will be further considered, with a view to some reasonable settlement?

Mr. J. MORLEY: I understand that the matter referred to in this question will be brought under the notice of the National Education Board on Tuesday next. Perhaps, therefore, my hon. Friend will repeat it on the following Thursday.

GLASGOW PUPIL TEACHERS' INSTITUTE.

Sir C. CAMERON (Glasgow, College): I beg to ask the Secretary for Scotland whether his attention has been called to the fact that the new Regulation of the Scotch Education Department with reference to marks for science at the examination for Training Colleges, 17 out of 31 male candidates for admission to Training Colleges, members of the Glasgow Pupil Teachers' Institute, will have their marks, and therefore their position in the class list, materially interfered with if no credit is to be given for science results previous to 1893; and whether he will consider the propriety of postponing the enforcement of the new Rule for a year, so as to afford reasonable notice of the change?

Sir G. TREVELYAN: The enforcement of the new Rule has been postponed until December, 1895.

THE COUNTY OF LONDON.

Mr. BENN (Tower Hamlets, St. George's): I beg to ask the President of the Local Government Board why the Return presented to the House on the 12th of January, 1894 (No. 486), dealing with the expenditure for main roads by County Councils, leaves out London; and why, by implication, London should thus lose its place among "administrative counties containing one or more municipal boroughs?"

*The PRESIDENT of the LOCAL GOVERNMENT BOARD (Mr. Shaw-Lefevre, Bradford, Central): The Return referred to relates to the proceedings of County Councils under the Local Government Act, 1888. The term "borough" is defined by that Act as meaning any place for the time being subject to the Municipal Corporations Act, 1882. The City of London is not a municipal borough within that definition, and it was for this reason that the County of London was not regarded for the purpose of the Return in question as an administrative county containing one or more municipal boroughs.

STRANGFORD (COUNTY DOWN) CHURCHYARD.

Mr. WOLFF (Belfast, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been drawn to the fact that in the graveyard at Oldcourt, Strangford, County Down, a man opened a grave for the interment of his son, and finding the coffin of the person last buried there to be within two feet three inches of the surface, broke this coffin and threw the remains of the buried person about the place; whether he is aware that this graveyard has been closed by order of the Board of Works, and that a new graveyard has been provided by Lord de Ros which cannot be opened until an Order for doing so has been issued by the Board of Works; what is the cause of the delay in issuing this Order; and will any steps be taken to prevent the recurrence of such scenes?

Mr. J. MORLEY: I am informed that the facts are as stated in the first paragraph. The Local Government Board inform me that the delay that has taken place in issuing the Order closing the old burial ground has been caused by some difficulties that have arisen in providing the new ground. The Board, however, have now given directions for the issue of an Order closing the graveyard referred to, subject to certain exemptions.

LABOURERS' DWELLINGS AT AUGHEYGALT.

Mr. A. O'CONNOR (Donegal, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether an Inspector of the Local Government Board held an inquiry at Stranorlar into the condition of certain labourers' dwellings at Augheygalt, in the Convoy Electoral Division; whether the Inspector has yet reported; whether it is a fact that every one of the labourers referred to has now received a notice to quit, and is threatened with eviction proceedings at the June Quarter Sessions; and what the Local Government Board propose to do in the matter?

Mr. J. MORLEY: The Inspector of the Local Government Board recently held an inquiry into the refusal of the Guardians of this Union to enforce the provisions of the Labourers' Acts, but his Report has not yet been received by the Board. I understand the facts are as stated in the third paragraph. The Board are unable to say what action they may take until they have received their Inspector's Report, and they point out that even if the Inspector should report in favour of the making of an Improvement Scheme the Local Authority are allowed by law a further period of three months to prepare a scheme.

Mr. A. O'CONNOR: As this particular Inspector is engaged on some very heavy work, can the right hon. Gentleman say at what period we may look for his Report?

Mr. J. MORLEY: I was not aware that he was engaged on heavy work, but I will inquire.

IMPORTS OF FOREIGN-MADE GOODS.

Mr. MACDONA (Southwark, Rotherhithe): I beg to ask the President of the Board of Trade if he is aware that the Custom House authorities at Queenborough, on June 1st instant, stopped a case of goods consigned to Kirby, Beard, and Company, of Ravenhurst Works, Bradford Street, Birmingham, because they bore English words on the wrapper, and notwithstanding that they were also marked with the country of origin; and why is the procedure at Queenborough different in this respect from that at London, where foreign bottles marked with English words are admitted?

Mr. BRYCE: I am informed by the Board of Customs that their procedure at Queenborough and in London is identical. No parallel can be drawn between the importation of bottles under the circumstances of the recent case in London and the case mentioned in the question; but I must again remind the House that the Commissioners of Customs do not act on instructions from the Board of Trade.

Mr. MACDONA: Is it not a fact that these goods have been seized at Queenborough?

Mr. STUART-WORTLEY (Sheffield, Hallam): And are the facts as to the consignment correctly stated in the question?

Mr. BRYCE: The matter is rather a complex one. Some goods were stopped, and others were not. Those that were stopped bore descriptions which, in the opinion of the Customs authorities, were calculated to mislead.

Mr. MACDONA: Will the Board of Trade, in the interests of the trade of the country, make it perfectly clear what is and what is not admissible?

Mr. BRYCE: The matter is in the hands of the Customs Department. They are bound to carry out the provisions of the Act, and those provisions the hon. Gentleman can interpret for himself. The administration of the Act is not in the hands of the Board of Trade, and we should be exceeding our powers if we interfered.

FIGHTING IN CHITRAL.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Secretary of State for India whether he has now received news regarding the recent fighting in Chitral?

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): Yes, Sir; I have received a reply to the effect that Sher Afzul is interned in Afghanistan, and that Umra Khan is not advancing on Chitral town. In recent operations against the Kaffirs he may have entered Chitral territory, but he professes to be merely protecting himself from Kaffir raids.

POUT CULTCH.

Major RASCH (Essex, S.E.): I beg to ask the President of the Board of Trade when he will introduce his Bill relating to the pout cultch?

Mr. BRYCE: To-night.

WAREHOUSING CODE.

Mr. PARKER SMITH (Lanark, Partick): I beg to ask the Secretary to the Treasury when the revised edition of the Warehousing Code, promised by him for the beginning of the present year, may be expected?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): I am informed that the revised edition was in type early in the present year, but owing to various causes it was found impossible to get it issued as early as was then expected. After communication with the Stationery Office, the

Board of Customs now hope that it will be issued early in July.

THE OTTAWA CONFERENCE.

MR. CROMBIE (Kincardineshire): I beg to ask the Under Secretary of State for the Colonies whether he will state to the House what are the terms of the Reference to the Conference about to assemble at Ottawa?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): The subjects which the Colonial Governments have proposed should be discussed at the Ottawa Conference are those of a telegraph cable between Canada and Australasia, improved communication between England and Australasia by way of Canada, and trade arrangements between the Australasian Colonies and other British Colonies. These are the subjects which will be discussed.

SECONDARY AND TECHNICAL EDUCATION IN SCOTLAND.

MR. D. CRAWFORD (Lanark, N.E.): I beg to ask the Secretary for Scotland what progress has been made towards securing co-operation between the Scottish Education Department, the Science and Art Department, and the Board of Agriculture, in administering the grants for and in the inspection of secondary and technical education in Scotland; and whether any steps have been taken for the attainment of that object, such as were indicated recently by the Secretary for Scotland?

SIR G. TREVELYAN: I can only say that the matter is not being lost sight of; but the question is a complicated one, and requires very careful consideration. As other Departments are concerned, I am not at present prepared to say more.

UGANDA AND UNYORO.

MR. YERBURGH (Chester): I beg to ask the Under Secretary of State for Foreign Affairs whether Unyoro forms an integral part of Uganda; whether geographically the Lakes Districts (which include Uganda, Unyoro, Ankoli, and Toru) form one country, bounded on two sides by the frontiers of the Congo State and German East Africa, and on the remaining sides by the Victoria Lake and the Victoria Nile, and that Uganda, Unyoro, Ankoli, and Toru formerly made part of the Kingdom of Kitura; whether the Arab slave raiders, driven out of Uganda, have been received by Kaba Rega, King of Unyoro; that Kaba Rega, on the abandonment of the forts constructed by Captain Lugard, invaded Toru, and re-enslaved the people; that, by the energetic action of the Congo State, the slave raiders on their eastern frontier are being driven into Unyoro; whether he is aware that it is stated by all authorities that Unyoro forms a centre of intrigue which will be a constant source of difficulty to the British administration in Uganda; and whether, in view of the pledges given by the British Government at the Brussels Conference that they would effectively administer the territory for which they are responsible, especially in relation to the Slave Trade, the Government will reconsider their determination not to undertake the administration of Unyoro?

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): The answer to the first paragraph is in the negative. Some, if not all, of the countries named in the second paragraph have at one time or another paid tribute to Uganda; but they have not in recent years formed one country. An Empire called Kittara is said to have existed in former times, but (if it did exist) has long since been divided into independent States. For the character and actions of Kaba Rega, and the consequences of his aggressive action, I must refer the hon. Member to answers already given in the House, especially to those given on the 20th of March, and on the 4th and 5th instants; and in answer to the last paragraph, I have to say that the Government have already announced that the British Representative in Uganda will be instructed to maintain such Agreements with the chiefs of the neighbouring countries as are necessary for preserving friendly relations, for the control of the Slave Trade, and for affording facilities to commerce.

MR. YERBURGH: Can the hon. Baronet answer that part of the question which refers to the Lakes Districts forming one country geographically?

*SIR E. GREY: I do not know what "geographically one country" means. In one sense, the whole of Africa is one country.

Mr. YERBURGH: Am I correct in assuming that the boundaries mentioned are the boundaries of the Lakes Districts?

*Sir E. GREY: I do not know that the Lakes Districts have ever been defined. All we know of these districts is that they are divided into certain different States. The hon. Member has named several of those States quite correctly, and some of them, if not all, have at one time or another paid tribute to Uganda, but they cannot be said, in the ordinary sense of the word, to have formed one country in recent times.

OFFICIAL COUNTY DESCRIPTIONS.

Mr. BENN: I beg to ask the President of the Board of Agriculture whether he is aware that the official forms issued by his Department are filled up with the names of the Counties of Middlesex, Surrey, and Kent, although the places to which such forms refer are in the County of London as formed by "The Local Government Act, 1888"; and whether he will take steps to secure a correct official description in future?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): In the particular case to which my hon. Friend refers, the error in filling up the form appears to have been due to inadvertence on the part of an individual officer, and it would have been eventually corrected, inasmuch as the Agricultural Returns as published give the County of London separately. I am, however, obliged to my hon. Friend for directing my attention to the matter, and I will make inquiry with a view to ascertain whether any further action on my part is necessary to secure accuracy in the future.

JUSTICE HAWKINS AND DERBY DAY.

Mr. HANBURY (Preston): I beg to ask the Attorney General if he will grant a Return showing, for the last five years, which, if any, of the Courts of the Judges of the High Court of Justice have either not sat or have risen before the usual hour on the Derby Day, with the reason for such omission to sit or early adjournment?

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) (who replied) said: It is not in the power of the Law Officers of the Crown to grant such a Return. They have no machinery at all for that purpose.

Mr. HANBURY: Is it not the fact that the same Court which was recently adjourned over a whole day for the Newmarket races was on last Wednesday adjourned at 11.35, after sitting only one hour; has the same practice not prevailed in the same Court for some years on the occasion of the principal races; and is it the case that neither the Lord Chancellor nor any other public authority can interfere to prevent this waste of public and private time and money, and that the only check left is the sense of public duty of the Judge himself—Mr. Justice Hawkins.

Mr. R. T. REID: As I am not now able to practise in the Courts of Law, I was not in the Royal Courts of Justice on that occasion, and consequently I am afraid I cannot answer the question.

Mr. HANBURY: I beg to give notice that I shall call attention to this matter on the Estimates.

Mr. DARLING (Deptford): As a question has been asked about the recent adjournment of a Court of Law for the Newmarket races, may I ask the Solicitor General whether the Judge in question has not explained that the adjournment took place entirely for the convenience and by the desire of the litigants and of the counsel engaged in the case, and whether they did not all agree that that was so.

Mr. R. T. REID: I do not know.

THE NEW DEATH DUTIES.

Mr. M. HEALY (Cork): I beg to ask the Chancellor of the Exchequer whether he can state what the average number of probates and administrations extracted each year in the United Kingdom is, and, approximately, in what proportion of them the nett assets would not exceed £1,000, taking any recent year as an example; and whether it is estimated that any increase of the Inland Revenue or Probate Court staffs will be necessary in consequence of the extra duties thrown upon them by Clause 13 of the Finance Bill?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): The average number of probates and administrations extracted for the five years 1888-89 to 1892-93 was 68,250. Taking the year 1892-93, the number of cases not exceeding £1,000 was 55,330. No such estimate as that referred to in the question has yet been made, I believe. As far as the Inland Revenue are concerned, there will be a great compensation for any Extra Duties thrown upon them in getting rid of all duties in respect of small estates by a single payment.

THE ANGLO-BELGIAN AGREEMENT.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary for Foreign Affairs a question of which I have given private notice—namely, whether it is correctly stated in a Paris telegram in *The Standard* and other newspapers of this morning that the French Minister for Foreign Affairs stated in the French Chamber yesterday that the French Government would treat the Anglo-Belgian Agreement as null and void?

***SIR E. GREY**: I only received notice of this question after 3 o'clock. A very full report of the French Minister's speech has appeared in *The Times*, and I have no reason to doubt the accuracy of that report. But, at any rate, without reasonable notice I am not in a position to make any comment on that speech.

SIR E. ASHMEAD-BARTLETT: I beg to give notice that on Monday I will repeat the question, and will further ask——

***MR. SPEAKER**: Order, order! The hon. Member will put his question on the Paper.

SIR C. W. DILKE: May I ask the Under Secretary for Foreign Affairs whether the protest against the Agreement between Great Britain and the Congo State, previously made by Germany at Brussels, has not now been communicated to Her Majesty's Government, and, if so, whether there will be any objection to lay its terms before Parliament in order that the grounds of the protest may be known and the policy of the German Empire explained, and also whether Turkey has made any protest?

***SIR E. GREY**: Germany has not made any general protest against the Anglo-Belgian Agreement. The German Ambassador has now communicated to us the correspondence with the authorities of the Congo Free State, in which the German Government asked for assurances that the lease of the road to Lake Tanganyika should not interfere with the existing frontier, and should not affect the commercial and other rights secured to Germany in the Congo Free State by the Convention of 1884. On both points complete and unqualified assurances have been given both here and at Brussels. There will be no objection to laying this correspondence if Germany and the Congo State assent. No communication has been received from the Turkish Government.

BETTING AND GAMBLING.

MR. W. JOHNSTON: May I ask the Chancellor of the Exchequer whether it is the fact that the Prime Minister is about to introduce in the other House a Bill to prohibit betting and gambling?

SIR W. HARCOURT: I have no cognisance of the proceedings in the other House. I have enough to do in looking after the proceedings in this House.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 7th June.*]

[NINTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 3.

MR. GRANT LAWSON (York, N.R., Thirsk) said, he had on the Paper an Amendment to secure the insertion of the words "to any person" after "passing" in line 33. His object in putting it down was mainly to show the undesirability of aggregating properties passing into dead hands with property passing to the family of the deceased. But he felt that it would be very difficult to discuss the matter without trenching on the very verge of Order, even if not over-stepping the bounds, and, under the circumstances, he did not propose to move it.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, he wished to move an Amendment to leave out in the first paragraph of the clause the words "aggregated so as to form one estate," and to insert in their place "separated so as to form two estates—the one personal, the other real." He said he was confronted by the usual difficulties which faced any private Member who represented the landed interest in dealing with this question, and among those difficulties was the attitude adopted by the Chancellor of the Exchequer. At one time, for instance, he spoke kindly and considerately of the landed interest, and expressed a hope which was, no doubt, real and genuine, that his measure would not prove so harmful as some of them seemed to anticipate, but at other times he seemed to feel a pleasure in levelling taunts at it, and almost insinuated that the landowners were not indisposed to evade their fair share of the burdens of the country. In those circumstances, it was only natural that the statements and action of the right hon. Gentleman with regard to matters affecting the landed interest should be regarded with some degree of suspicion, or want of confidence. They could hardly be expected to accept without suspicion the wooden horse he had offered them, although it might be modelled on the precise lines of Ladas. Another difficulty to be contended with was the fact that few of the occupants of the Front Bench seemed to combine the qualifications necessary for thoroughly discussing the question as it affected the land. But very few of them appeared to have gone in for the happy combination of sons and acres. If they were to come to a right and just conclusion on this subject, it was absolutely necessary that regard should be paid to the opinions of those who had full practical knowledge, and that mere theoretical fancies should have little weight. Yet he looked almost in vain amongst hon. Members opposite for anyone who had the requisite practical knowledge to deal with the question. He did not wish to pit his classics against those of the Chancellor of the Exchequer, but he had a recollection of reading somewhere the line, *Apparent rari nantes in gurgite vasto*, which seemed to him applicable to this case; for, when he looked up and down the Ministerial Benches in search of representatives of the agricultural interest, he saw only one or two struggling on the top of the waves and in the vast deep. The position of those who stood there as the defenders of real property, and especially as the defenders of rural realty, no doubt, was open to very trenchant criticism, and he might possibly be charged with iteration and reiteration of the arguments put forward in the previous nights' Debates. But they were driven into that iteration and reiteration by the action of the Chancellor of the Exchequer himself, because on all essential points on which they wished to have a clear and distinct statement as to the mode and basis of calculation on which real property would have to pay the proposed tax the right hon. Gentleman had been either unwilling or unable to give it them, although had he done so he might have disarmed much of their hostility and have satisfied their reason even if not their hopes and longings. But as the case now stood they were, so to speak, advancing through a jungle; they had around them enemies unseen but not the less bitterly hostile; they might be confronted with them at any moment, and therefore they were obliged to do as soldiers did—to burn the jungle as they advanced and to clear their way step by step. They were bound to take advantage of every opportunity that was afforded them. What was his present proposal? It was simply that they should, for the purposes of the Estate Duty, absolutely and entirely separate real property from personal property. It might be suggested that that was going too far in respect of real property, which might be either urban or rural in its nature. If that, however, was the only objection, and if he were met in a conciliatory spirit on the main point, he might be prepared to leave the question of rural realty for further consideration. His Amendment conceded one-half of the chief argument of the Government; it conceded the principle of graduation, but not the principle of aggregation. The right hon. Gentleman had told them that unless they adopted both principles, the whole scheme would fall to the ground like a pack of cards; but he would like to know why that which had proved possible in the colonies, should be impossible in the Mother Country. What reasons had he to adduce in support of his argument that the separation of the two principles was not only possible and rightful but also advantageous? His reasons were twofold. First, he would submit that the character and circumstances of the two sorts of property were so absolutely different, that it would be only fair and just that they should be differently dealt with. Secondly, he had to contend that the separation should take place in the common interest of the community. As to the essential difference in the character and circumstances of the two classes, surely that could not be denied? Take an estate of £100,000, of which £50,000 was in rural realty, and the remaining moiety in personal property. Under the proposal of the Budget the £100,000 would be aggregated, and would pay 6 per cent., or £6,000. Under his suggestion, the realty would be separated from the personalty; each would pay on the graduated scale up to £50,000; and the duty in each case would amount to £2,500. What were the circumstances surrounding the two estates? The personalty of £50,000 could with all fair probability be invested at 4 per cent., and would produce, therefore, an income of £2,000 a year. But before that income reached the pocket of the owner, he would like to know what good it had done to the community at large, and how many of the masses had benefited by it? Then let them take the case of the realty of £50,000. They well knew that it would not produce on the average £1,000 a year; that could be easily demonstrated. But they should trace the course of that money before it reached the pocket of the owner of the realty for spending purposes. How many people were benefited in the course of its transmission, and how many sections of the community got some good from it before it passed as spendable money into the pocket of the owner? If on the one hand they had a double income doing half the good and on the other half the income doing double the good, did not that constitute a fair case for difference in the treatment of the two classes of property? Then, again, it should be borne in mind that in the case of the personalty it was perfectly easy at the shortest notice and without the slightest damage to what remained to realise a portion in order, if necessary, to pay off the charges that became due under the Budget. But in the case of realty it was very different, and it was well known it was not practicable to sell a portion. On that point he would appeal to the Chancellor of the Exchequer himself. The right hon. Gentleman had in that House prided himself on being the trustee of a large number of landed properties; he was, therefore, conversant with the circumstances, and would admit that it was often impossible to sell a farm off a property without irreparably damaging the remainder of the estate. On these grounds he thought he had justified his assertion that the circumstances and character of the two classes of property were so different as to justify the Amendment he had introduced. Now he came to his contention that the separation would be in the interests of the community at large —in the interests of the various classes and sections which go to make up the nationality of the country. He supposed it would be admitted to be of first importance that moneyed men should be encouraged to invest in land and to expend upon it that superfluity of cash which many were happy enough to possess. It might be said that he was dealing only with large landowners and large properties, and that therefore he was not entitled to speak of the interests of the community at large. But that was not so, for there were hundreds and thousands of small people who were interested in this question. Let them take the small agricultural towns which studded not only his constituency but the whole country. In them how many scores of thousands of men were to be found who, though they were tradesmen and owners, perhaps, of a certain amount of personalty, had, out of love for agriculture, invested one-half of the property in rural realty. Such people were immensely interested in this Budget. They would know that for every £500 they had got invested in personalty and for every £500 in realty they would have to pay 2 per cent., so long as the two classes of property were kept separate, but that the moment they were aggregated the charge would go up to 3 per cent., and £30 instead of £20 would be the payment. And in the case of men who had to consider the expenditure of every farthing of their income it would become a matter of serious moment when they discovered that the duty on that moiety of their property which paid only 2 per cent. was as high as it was on the half which gave a return of 4 per cent. Treating the case as men of business, they would be induced to get rid of their investments in realty and to multiply their investments in personalty.

What must be the absolute result of that? It would drive out of the ownership of land that very class of small owners they had been trying to create—the class of small, prosperous tradesmen in towns who like to dabble in rural concerns. Of course, it was equally plain that the large landowners also would be prejudicially affected. It was well known that investments in land would only produce 2 per cent., whilst other investments would produce 4 per cent. Let hon. Members who were familiar with life in country villages imagine what would be the result of the scheme of the Government. The change to the small landowners would be a change from affluence to beggary and to desertion of the land itself. It was not a question of that tiresome personage, the "millionaire," that the right hon. Gentleman the Chancellor of the Exchequer was so fond of bringing under the notice of the House; it was a question of the small owners who depended upon continued interest being taken in rural England. Just in proportion as these people were discouraged and made to feel that it was undesirable for them to identify themselves with rural interest, so was a blow being struck at our national prosperity and the interests of society, which justified the moving of the present Amendment. Further than that, it would be conceded that it was to the general advantage of the community that people should be as nearly as possible able to calculate the value of that which they would leave behind them. If his Amendment were adopted it would be possible for the owner of rural realty to calculate pretty accurately what that realty would produce to the individual to whom it was left. And there would be another advantage which would appeal to all sides of the House. It would be conceded that it would be to the general advantage of the community that there should be prompt probate and settlement of wills. He thought from the point of view of those who were to inherit property in small proportions it was of almost vital importance that there should be a rapid winding up of affairs and quick transference of the property bequeathed. What happened now? Take such a property as that he had referred to—a property, say, of £100,000 gross value divided into two equal halves of rural realty and personalty. It would be wound up and transferred in a few days. But as long as the two classes of property were aggregated and personalty had to wait till all the arrangements concerning realty were completed, they would treble and quadruple the time when the money could reach the pockets of those who were intended to have it. It would not only increase the delay but the expense also, for every week lawyers were employed on things of this sort multiplied the costs. His object was to get the money into the pockets of those entitled to have it as soon as possible and to let as little of it as possible get into the pockets of the lawyers on the way.

Amendment proposed, in page 2, line 33, to leave out the words "aggregated so as to form one estate," and insert—"separated so as to form two estates, the one personal the other real."—(*Colonel Kenyon-Slaney.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR W. HARCOURT said, the Leader of the Opposition on the previous night had claimed a special right to discuss the subject before the Committee because he had no personal interest in the question of settlements in England, being a bachelor and all his property being situated in Scotland. But the hon. and gallant Gentleman, on the other hand, had charged them with misunderstanding the question because they had no interest in it. They had, he said, no sons, and, therefore, no interest. He (Sir W. Harcourt) had a son, and he was also one of those small holders for whom the hon. and gallant Gentleman was so solicitous. He possessed at least three acres and a cow, and, therefore, he might claim to be an interested person. What was the hon. and gallant Gentleman's claim? It was that on this question of aggregation, real and personal property should be separated and dealt with separately. But the first object of the Bill was to equalise real and personal property in relation to the Death Duties, and it was, therefore, rather late in the day to come forward and maintain that the former ought to be treated on a more favourable footing than the latter. The hon. and gallant Gentleman argued that a man possessing £50,000 of realty and £50,000 of personalty should not be treated as owning £100,000, but as if he were two men, each owning £50,000. That was contrary to the view of the Government. The Amendment of the hon. Member was really a claim for exemption for real property. He did not agree that the Amendment, if incorporated in the Bill, would be of benefit to the community; and he spoke as one who was a small proprietor himself and dabbled a little in rural affairs, and consequently he was not without a certain personal interest in the matter. There was no equity in the proposal. The Committee might depend upon it that there was nothing more strongly felt in the country than that hitherto real property had been exempted from taxation in a manner in which other property had not been. That was a fundamental fact in the demand for reform in regard to the Death Duties. The Amendment could not be accepted; indeed, it was absolutely contrary to an Amendment proposed from the Front Opposition Bench last night, which did contemplate aggregating together real and personal property. The hon. and gallant Gentleman claimed that real and personal property should be separated, and differently dealt with. Such a proposition, however, was a complete negative of the principle of the Bill, and of the foundation on which the Budget rested. After what they had heard last night from the Front Bench, as to aggregation of real and personal property, it was a little late in the day to have heard the arguments of the hon. and gallant Gentleman.

MR. CHAPLIN (Lincolnshire, Sleaford) said, he was sure that both sides of the Committee would welcome the advent of the right hon. Gentleman into the arena in the capacity of a small owner of land. He (Mr. Chaplin) was afraid, however, that the right hon. Gentleman's argument would be none the more satisfactory for that reason in replying to the earnest statement advanced by the hon. and gallant Member who had moved the Amendment. The right hon. Gentleman appeared to have two stock arguments which he invariably produced in opposition to each Amendment—either it was contrary to the principle of the Bill, which was graduation, or else it would land the Exchequer in insolvency. That was his (Mr. Chaplin's) observation on the general tone and character of the replies of the right hon. Gentleman. To-day the right hon. Gentleman had fallen back on the argument that the Amendment was against the principle of the Bill. The right hon. Gentleman said that the principle of the Bill was equalisation of the two kinds of property, and that to accept the Amendment would be tantamount to an exemption in favour of real property. But in saying that he entirely misapprehended the object of the Amendment; it did not involve any such exemption; it simply contemplated the division of property into two classes. The right hon. Gentleman said it was hard indeed to have a discussion raised again on the question as to whether graduation and graduation were to be accepted in the measure. He (Mr. Chaplin) could quite understand that it was annoying to the right hon. Gentleman to have these questions raised so often; but it was the fault of the Bill, which raised points to which the Opposition were bound to call attention. The right hon. Gentleman ought to have foreseen that objections would crop up in clause after clause that they were bound to discuss and put before the Committee. The right hon. Gentleman must, therefore, bear with patience a repetition of arguments which the Opposition not only had a right to submit, but in regard to which they would be wanting in their duty to their constituents if they did not enforce them as emphatically as they could. The right hon. Gentleman said there would be no equity in the proposal. But even if that point arose (and he denied that it did) it was not only the question of equity they had to consider, but also a question of expediency. What were the reasons given by the hon. and gallant Gentleman for his proposal to divide these two classes of property? His argument was, in effect, that if these two classes of property were to be tied together—graduated and charged in proportion—the result would be that very often the landed property would be swamped and destroyed. The reasons for the division were enforced by a letter which appeared in *The Times* that morning. The writer was a landowner—not of a large property, but one of some size—larger probably than that of the right hon. Gentleman opposite. He had spent an appreciable portion of his income every year in improvements. What, so far as this landowner was concerned, was the first result of the proposal of the Chancellor of the Exchequer? Why, he had been obliged to turn off a number of workmen in order to meet the necessity for insurance to provide for Estate Duty, so that when his enjoyment of the property ceased his successor should not be compelled to dispose of it. Similar action would have to be taken in hundreds of cases. Such reasons, quite apart from the principle of the Bill, might induce the Government to consider whether it was desirable that real property should be placed on the same footing as personalty. The aggregation of both would entail a heavy burden upon them. Personalty might be able to bear it, but what the Government persistently shut their eyes to was that realty occupied a totally different position, and would be placed at an enormous disadvantage. Good reasons had been given against it. The right hon. Gentleman the Chancellor of the Exchequer said he had heard no good reasons against it. He said it would be a mistake to maintain any difference whatever between the two classes of property. A difference of that kind, he said, had always been complained of in the past days by the Liberal Party. It had not always been complained of. The two kinds of property were treated on a different footing, for the precise and specific reason advanced and urged by no one more than the right hon. Gentleman the late Leader of the Liberal Party (Mr. Gladstone). He (Mr. Chaplin) was astounded that the Chancellor of the Exchequer should say that no good reasons had ever been advanced for not taxing real property on its capital value. Two or three times in the course of these Debates he (Mr. Chaplin) had reminded the right hon. Gentleman of the statements of his own late Leader. On each of those occasions the right hon. Gentleman had absolutely ignored those statements. He had not attempted to grapple with the difficulties for a moment, and he (Mr. Chaplin) called on him and his colleagues to do so now if they could. The reasons of the right hon. Gentleman the Member for Midlothian were these: he laid it down that to tax realty on its capital value would entail a heavy effect, and sooner or later such taxation must become an engine for dispossessing an owner of his property. He said that was a monstrous position, and a purpose to which no tax ought to be applied. If that were the case with a moderate tax, what would it be with an immoderate one? No one could deny that a tax which in certain circumstances would amount to 18 per cent. on the capital value was immoderate in the extreme, and became what the right hon. Gentleman the Member for Midlothian charged it with being — an odious, unwise, unjust, and offensive imposition. Under these circumstances, the right hon. Gentleman the Chancellor of the Exchequer could not be surprised if, when the legitimate opportunity occurred, the Opposition raised objection to the proposal of the Government, and did point out the objections to this principle as they cropped up in instance after instance over and over again. The Government ought to try once for all to meet the objections urged. The Chancellor of the Exchequer said that when they came to the question of value he should be prepared to leave it an open question and to consider any proposals made. If he did that no doubt it would be a concession, but they had not reached that stage of the Bill yet, and the right hon. Gentleman must forgive the Opposition if they defended, to the best of their ability, the interests they were sent there to represent, and if they pointed out as clearly and emphatically as they could the objections to the Bill, which became plainer and plainer every day.

*Mr. EVERETT (Suffolk, Woodbridge) said, the right hon. Gentleman who had just sat down had rightly described the view of the late Prime Minister that a tax was an engine for depriving people of their property. No doubt it was so; and no doubt a tax was in itself an odious thing. But hon. Gentlemen opposite should remember that it was owing to expenditure on which they insisted that money had to be raised by a tax which was an engine which must deprive people of a portion of their property. It was surprising that hon. Gentlemen could not see that there was no more hardship involved in the State taxing property in land than there was in the State taxing personalty. If the Government must spend money they must find money; and the right hon. Gentlemen opposite and the hon. and gallant Gentleman who had preceded him would find it difficult to explain to an audience why a man with an inheritance of £50,000 in land should be dealt with on more favourable terms than a man with £50,000 in personalty.

COLONEL KENYON-SLANEY: That is, no doubt unintentionally, an absolute misrepresentation of the very essence of what I said. It is hard indeed that a perfectly clear statement cannot be referred to without being turned from black to white. I said that I wished that every farthing invested in realty should be treated in exactly the same way as money invested in personalty. I wish each to be treated on its own merits.

*MR. EVERETT said, the hon. Member would find it a difficult proposition to support before his constituents, that if an estate of £100,000 consisted one half of real property he was to pay Estate Duty at a less rate than if the whole were personal property.

COLONEL KENYON-SLANEY said, he pleaded for indulgence. This was the second time the hon. Member had misrepresented him. He never suggested that the owner of real property should pay at a less rate. He suggested emphatically that he should pay at the same rate. He wished to protest against this complete, absolute, and most absurd misrepresentation of what he had said.

*MR. EVERETT said, the hon. and gallant Gentleman's argument had no meaning at all if it was not that by the dividing of a man's property into two parts they effected the object that a man who really was possessed of £100,000 worth of value had to pay less because it was a divided property than he would do if it consisted of property of but one class. The principle of this Bill was that those who had much should pay much, and no principle of modern times had been more thoroughly endorsed by the voice of the country. He recognised the justice of the claim made in this great Budget, and he hoped that the Chancellor of the Exchequer would carry his proposals in spite of the persistent and remarkable opposition with which they had been met from the Benches opposite.

MR. BRODRICK (Guildford, Surrey) remarked that the hon. Member for the Woodbridge Division had entirely misconceived the nature of the proposition. The view of the hon. Member seemed to be that those hon. Gentlemen who objected to aggregation were therefore asking that a particular form of property should be exempted from taxation, and he appeared to have entirely forgotten that they were proceeding upon estimates which had been provided by the Chancellor of the Exchequer of what would have to be paid by the various owners, whether of personal or real property, and which were simply estimates. The contention of those who supported the Amendment was that a much larger amount than was estimated by the Chancellor of the Exchequer would have to be paid. This would prove exceedingly burdensome whether it fell upon personalty or realty, and, if the constituents of the hon. Member for the Woodbridge Division were able to bear this burden, they were alone among the agricultural constituents of the country in being in that fortunate position. The Chancellor of the Exchequer had himself to thank for Amendments such as the present one. He had been repeatedly asked for statistics as to what would have to be paid by different men under the Bill; and he gave wide figures, running to £4,000,000 or £5,000,000, and refused to substantiate them. When he was told that the figures would be much higher, and would press a particular class more heavily than he supposed, the right hon. Gentleman ignored the suggestion, and refused every Amendment on the ground that it would reduce his income. The right hon. Gentleman declared to them that land had not paid enough hitherto, that land would in future pay more, but having regard to the depressed condition of agriculture he had assured them that agricultural land would not pay more than £600,000 a year additional. He (Mr. Brodrick) was not arguing that land should be released from its fair share of taxation, but if he could prove that by aggregation they would make it not £600,000 but £1,200,000 more than it was at present, the Chancellor of the Exchequer was bound to let them have the benefit of that fact, so that when they went before the constituencies of the country they could see whether they did or did not take the view of the Budget that the Member for Woodbridge had so confidently affirmed they did, without anything to guide him in making that assertion. The Chancellor of the Exchequer said that agricultural land would only pay £600,000 more, but he had shown, by figures which he had supplied to the right hon. Gentleman, that in the case of one-tenth of the land assessed it would in itself pay £300,000 more, and he had worked out the figures in a large number of other cases, which proved that there would be a payment by land of three times more than it paid at present over the greater mass of estates that would be aggregated. If that were so, he believed they could very fairly assume that instead of £600,000 the payment extra would be at least £1,200,000. Would the Chancellor of the Exchequer, in the present depressed condition of agriculture, say, "So much the better"? If the right hon. Gentleman had under-estimated the payment he could afford to make some concession, and in some form or other the aggregation which produced this excess should be reduced. The right hon. Gentleman was extremely restless on the subject of evadence and avoidance. He thought that nothing produced evasion so much as bad and oppressive law. If the right hon. Gentleman wanted to be sure that his Bill would create a desire for evasion, let him ask solicitors about the instructions they had received from their clients. He had a communication from a solicitor only the previous day in which the solicitor told him he had that day received from a client a cheque for £200, with a letter explaining that, in view of the Government's proposals, he was paying every legacy contained in his will by cheque, and asking that his will should be redrawn, the £200 being the solicitor's share as executor. The solicitor replied that he might not live to execute the will; but his client said that he was bound to reduce the *corpus* of his personalty, and that in any case he would rather his solicitor had the £200 than the Chancellor of the Exchequer. There was the strongest feeling that this form of aggregation would lead to evasion, and those who were interested in land were concerned at such a prospect, because land would have to bear the heavier burden, and as land was settled property it would be impossible for it to evade the tax. The heavier tax would fall upon the owners of land, for those who had personalty would take the opportunity of evading this tax to the Exchequer, because the Chancellor of the Exchequer in his conduct of the Bill had taken no pains to show that the law would be just, and had left those interested in land to do the best they could in making out what they knew would be the case—that this tax would operate harshly upon them as contrasted with others.

COMMANDER BETHELL (York, E.R., Holderness) said, they had heard from the Chancellor of the Exchequer that this Amendment would destroy the principle of graduation. That was the same argument that was used on the previous night, and he maintained that it was entirely unsound. It was perfectly true this Amendment and the Amendment urged on the previous night would, to some extent, modify the operation of graduation, but that it would destroy it was an argument which could not be maintained. It was most unfair, he thought, of the Chancellor of the Exchequer as well as the hon. Member for Woodbridge to urge that his hon. and gallant Friend in this Amendment was arguing in favour of real property as against personal property. The fact was, whatever relief was given to real property under his hon. and gallant Friend's Amendment, precisely the same relief would be given to personal property under later provisions of the Bill. When hon. Gentlemen opposite asked why should a man with £100,000 worth of personal property have to pay more than a man who had £100,000 in two classes of property, the reply was, would not there be the same argument to that if a man had £100,000 in real property—would not he pay more than the man who had £100,000 in personal property? Surely, it cut both ways. This Amendment modified in a certain instance a very drastic proposal, and modified it in a direction which justice demanded. The gentleman who preceded him in debate urged that the condition of landed property was such as to demand some relief of this character, and his hon. Friend justly pointed out that the figures the Chancellor of the Exchequer gave the House with reference to the amount of additional tax to be placed upon real property did not square with the calculations they had been able to make on that side of the House. He (Commander Bethell) had made a calculation, and he had come to nearly the same result as his hon. Friend below him. It was true that neither his hon. Friend nor himself was able to calculate the amount of mortgages throughout the country, but it was quite impossible that the mortgages might come to such an enormous sum as the difference between £500,000, which the Chancellor of the Exchequer told the House would be the additional taxation, and the figure of about £1,300,000, which his hon. Friend and himself had arrived at by different methods of calculation. He thought the House ought to have laid before it figures which would prove the estimates of the Chancellor of the Exchequer. For his part, he considered it most regrettable that in a matter of such huge importance as this the House should be compelled to pass this drastic law without having the elementary figures upon which to found an impartial opinion. The proposals of his hon. Friend were, he thought, just and in the direction of fairness, and upon this ground, if the Amendment went to a Division, he should support it.

*Mr. JEFFREYS (Hants, Basingstoke) said, with reference to the speech of the hon. Member for Woodbridge, he was quite sure it was an indication of the keynote of the speeches that would be made throughout the country with regard to the position the Members of the Opposition had taken up in regard to this Bill. Instead of arguing the matter with the hon. and gallant Member who introduced the Amendment, the hon. Member for Woodbridge made a speech as it he were addressing his constituents in the country, and he said that hon. Gentlemen on that (the Opposition) side of the House wished to free land from Death Duties altogether. They wished to do nothing of the sort. They said that land was overburdened at the present moment, and he was surprised that anybody who had got any knowledge of land like the hon. Member for Woodbridge could deny for a moment that land was overburdened. He thought he had heard the hon. Member say in another place that land was greatly suffering from these burdens, and now he came there and backed up the Chancellor of the Exchequer in placing new charges on the already over-burdened land. All the Amendment provided was that real and personal property should be separated for the purposes of these Death Duties, and that they should not be aggregated.

Mr. GIBSON BOWLES (Lynn Regis) felt bound to confess that this system of two separate aggregations was likely to cause inconvenience. If they once accepted the whole principle of aggregation the aggregation should be one, and consequently he looked with some disfavour on the Amendment. He was bound to say, however, that the example of more than one aggregation had been set by the Chancellor of the Exchequer. Clause 3 of the Bill provided for two aggregations, and there was a third aggregation in Clause 6. He questioned the propriety of pressing the Amendment to a Division. There was a vast difference between real and personal property. Whereas personalty was altogether open to the tax levied by the collector, realty, in effect, never could be anything more than its income. Under the circumstances, he would suggest to his hon. and gallant Friend that he should not press his Amendment.

Mr. GOSCHEN (St. George's, Hanover Square), in the interests of fair play, protested against the construction which had been placed upon the Amendment by the hon. Member for the Woodbridge Division. It was important that this issue should go fairly and clearly before the country, and that it should not be misrepresented in the manner it had been misrepresented by the hon. Member. What was the Amendment? The Amendment gave no preference whatever to land. It simply asked that realty and personalty should be taken separately; and how, then, could it be said that personalty was to be less well off than realty? If the Amendment was accepted it would except personalty and assist realty, and those who were interested in realty naturally felt an interest in the Amendment, though it would give also a certain relief to personalty. By this Budget realty was hit far harder than personalty, because the moment was chosen both for equalising realty and personalty and increasing the burdens on both when realty had been suffering severely from agricultural depression. Agriculturists had not pushed their case more strenuously than manufacturers, traders, or bankers. Indeed, when the bankers came to the right hon. Gentleman a concession was readily made to them, and he hoped the Chancellor of the Exchequer would make some concession on the principle of valuation, which was the *crux* of this case. His hon. Friend was perfectly justified in bringing forward this Amendment, though he admitted that the compromise proposed by his right hon. Friend the Member for West Bristol the previous day did not go so far as the Amendment. But, looking to the feeling of the landed interest in the matter, he was prepared to vote with his hon. Friend if the Amendment was pressed to a Division. The Chancellor of the Exchequer had never seriously dealt with the arguments which had been brought forward on the subject of margin, nor had any information been vouchsafed to the Committee as to how the estimate of the Government had been put so low. His hon. Friend the Member for Surrey had shown that the estimate had been put so low that there would be hundreds of thousands of pounds for which there was a margin. If that was the case, there was room for a concession to be made by the Chancellor of the Exchequer.

Sir W. HARCOURT said, he also wished that the issue should be clearly understood here and elsewhere. Hon. Members must not imagine that the public outside were not watching the course of these Debates as well as the speeches of those taking part in them. The right hon. Gentleman said that this Amendment did not favour land.

Mr. GOSCHEN: Not more than personalty.

Sir W. HARCOURT said, they would see. Supposing a man had £100,000 in personalty alone, he would pay on the higher scale; but if he possessed any land, then he would pay on the lower scale. Who would say that this was not giving an advantage to land? The Amendment also gave an advantage to the personalty which the landowner possessed; but it gave no advantage to the man employed in trade or business. No advantage was given by this Amendment, except on one condition—namely, that a man should possess land. The Committee were asked to suppose the case of a man who possessed nothing but realty. But the number of persons were very few of whom it could be said that they had no personal property. [*Cries of* "Oh, oh!"] What! Not the contents of their houses? A little common-sense was wanted on this subject—a little candour, a little truth. If the Amendment was not a plea in favour of land, what was the meaning of the whole burden of the speech in which it was moved? What was the meaning of the speech of the right hon. Member for Sleaford? The purport of the Amendment was that if a man possessed land, then the whole of his property should be taxed on a lower scale than if a man possessed personalty alone. The whole aim of the Amendment was to keep up the distinction that existed for the purposes of taxation between realty and personalty. Rather than there should be any mistake upon the question he was quite willing to take a Division upon that issue.

Mr. GOSCHEN said, that the argument used by the Chancellor of the Exchequer in support of his contention that land only would gain under this Amendment was so thin that it would not deceive even the most ignorant portion of the community out of doors. The suggestion had been made that it was land only that gained. The right hon. Gentleman had said that no one could be the owner of lands unless he also possessed some personal property as well. It seems to me that this thing is as broad as it is long. I am convinced that realty would not gain more under the terms of the Amendment than personalty would. The object of the Amendment is to afford relief to both personalty and realty alike. No doubt just now realty has been very hardly hit by the continued depression in agriculture, and therefore hon. Members who have landed interests are naturally anxious to get every relief from taxation that they can. It is not fair for all that to say that the object of the Amendment is solely to give some advantage to realty as compared with personalty, and I regret that the Chancellor of the Exchequer should have attacked the Amendment and exhibited its provisions in such an invidious light as he has thought fit to do.

Sir D. MACFARLANE (Argyll) said, he understood that under the Amendment a very great advantage would be conferred on owners of realty.

Colonel KENYON-SLANEY pointed out that the Amendment would only take effect where the party owned two estates of a different character.

*Sir D. MACFARLANE said, it was quite true that where a man was the owner both of realty and of personalty the same effect would be produced on both. There was no deduction given to a person who had money in Consols, but the owner of realty would receive a substantial deduction. How would the Amendment affect the case of a man who possessed only personalty? Would the advantage that the Amendment was intended to confer on realty come in in that case? So far as he could judge, the Amendment would not act equitably as between the two classes of property.

*Sir J. LUBBOCK (London University) said, that the right hon. Member for St. George's, Hanover Square, had remarked that the argument of the Chancellor of the Exchequer would not deceive even the most ignorant portion of the community. However true that might be, it seemed to him to have thoroughly confused his hon. Friend the Member for Argyllshire. The Amendment before the Committee was unquestionably one that would afford a relief to the owner of real estate who also possessed personalty of any considerable amount. The converse of this was also true, as it would be equally advantageous to the owner of personalty who had some realty. The Amendment might be right or it might be wrong on other grounds, but there was no question of giving an undue amount of relief from taxation to the one class of ownership at the expense of the other. It was clear, in his opinion, that whatever advantage accrued to the one class of property under the Amendment, the same advantage would also accrue to the other.

Mr. BOUSFIELD (Hackney, N.) said, he thought it would be quite impossible to persuade the Committee that the Amendment would deal out justice to both classes of property alike. The result of the Amendment would be too uncertain and too "fluky" to be of much practical good. In his opinion, it would be found to be more or less inoperative in those cases where some such relief would be most required. It was inequitable that purely agricultural land should be subjected to the same rate of duty as a rich landed estate; but the Amendment made no provision for a case such as that. He hoped that the hon. Member would not press the matter to a Division.

*Mr. HENEAGE (Great Grimsby) said, that before the Committee went to a Division he should like to state the reasons for the vote he should give. Even if he had thought the Chancellor of the Exchequer was right in what he said as to the Amendment, he should still have voted for it all the same, even if he believed that it would do some good to the owners of real property, of which class he, unfortunately, was one. He believed, however, that the arguments given by the Chancellor of the Exchequer were absolutely wrong, and that the Amendment, if carried, would not afford any practical relief to the owners of realty. There was, therefore, no inducement for him to record a selfish vote upon the question.

Question put.

The Committee divided:—Ayes 218; Noes 166.—(Division List, No. 81.)

The SOLICITOR GENERAL (Mr. R. T. Reid) moved to insert, in page 2, line 36, after the word "passing" the words "in which the deceased never had an interest or."

Mr. GIBSON BOWLES (Lynn, Regis) said, he would suggest that there was an oversight here, and that what was intended to imply was "property in which the deceased had not interest at the time of his death."

Mr. R. T. REID said, that perhaps the best course would be to state what would be the effect of the three Amendments that he proposed to move. The Committee would remember that this was wholly a question of aggregation. They were not dealing with the question of taxation. It was wholly under what circumstances were different portions of the property to be aggregated at a man's death? In the first place, it might be his own money that passed. He might have £1,000 in a bank. Or it might be property which had been alienated by him prior to his death. He supposed everybody agreed that all the property coming within that category ought to be aggregated. Then there were three other kinds of property which might pass at his death. There was the property that he might have alienated himself under a settlement during his life preserving an interest to himself; there was property which might pass by the disposition of somebody else in which he had an interest, and there might be property passing by the disposition of somebody else in which he had no interest. There were different kinds of property, and he could not help thinking that there might be some danger of confusion. I propose to deal with and explain how we mean to deal with each of the several classes of property, and then to show how my Amendments carry out those proposals. I have first to deal with property under a settlement made by the deceased himself. We have, of course, to discriminate between those things which are to be included, and those which are not to be included in aggregation. The principle has been already determined on the Amendment of the right hon. Baronet the Member for Bristol (Sir M. Hicks-Beach), that there is to be aggregation between settled property and free property, but without particularising the exceptions that will have to be made. I will first refer to the case of a *bonâ fide* settlement made by the deceased in which he reserves an interest to himself. The man, who is a father, settles property upon himself for life, with remainder to his son. Upon the death of the father all the property will be aggregated with the father's other property. That is a broad proposition which is, I think, of universal application. If the father had alienated the estate absolutely, reserving no interest to himself but settling it on his son and his son's children, it is, of course, obvious that there would be no aggregation whatever, because there would be no duty payable. Now, I come to a case in which property passes on the death of the deceased by virtue of a settlement or disposition made by somebody else, and in which the deceased had no interest. I will give an example. A father settles property upon a son for his life, with remainder to the son's widow and children, and other remainders over. If the son on his death leaves a widow and children there is aggregation, and that seems fair enough. That is a case in which the property was intended to descend in the family, and did so because the settlement in favour of the son and his children was effective. But suppose the case put, I think, by the Leader of the Opposition (Mr. A. J. Balfour) on the Second Reading—suppose the son left no children at all, and the property would, under the settlement, go away to a stranger, or a cousin, or some other collateral—it would then be unfair to aggregate property which goes away entirely from the family. In that case, therefore, there is no aggregation. There is a further provision necessary. Supposing that a portion only of the property, which was settled by the father, goes to the son's widow and children, and a portion goes away to collaterals or strangers, there will then be aggregation only to the extent to which the property does go to the widow and children. I have endeavoured to make the matter as clear as I can; but, of course, from the very nature of the case, it is not a very easy thing to deal with. The gist of the thing, however, is this: that if the settlement was made by some other person than the deceased, and the death of the deceased is merely a signal for the passing of the property to some strange person, there is no aggregation; whereas if the result of the death is to continue the benefit to the deceased's wife or children there is aggregation. There is one other case to deal with—the case in which the settlement was made by someone else than the deceased, who never had any interest in it. Suppose a father is dissatisfied with the conduct of his married son and settles his property upon himself for life and then upon his grandchildren, giving no interest to his son at all. In that case, on the death of the son there will be no aggregation, because nothing will be payable. The latter part of the clause as we propose to amend it will run as follows:—

> "Provided that any property so passing in which the deceased never had an interest, or which under a disposition not made by the deceased passes immediately on his death to some person other than the wife, husband or descendant of the deceased shall not be aggregated with any other property, but shall be an estate by itself, and the Estate Duty shall be levied at the proper graduated rate on the principal value thereof, but if any interest in the property so passing to some other person is reserved or given to the wife, or husband, or a descendant of the deceased, such interest shall be aggregated with property of the deceased for the purpose of determining the rate of Estate Duty."

I must make my acknowledgments to the hon. and learned Members for York (Mr. Butcher) and Essex (Mr. Byrne), who have put down Amendments which are extremely suggestive. We have taken the liberty, which I think they will not resent, of using some of the phrases which they have most aptly employed. I have now explained the method in which aggregation is proposed to be dealt with, and I may say that the present Amendment deals with a matter which is, I think, quite non-controversial. If there be any controversial matter it will arise later on. I have stated what I think is the general scope of the clause because I think that course may be for the convenience of the Committee, and not because I think it necessary to justify the Government in accepting the Amendments they have accepted.

Amendment proposed, in page 2, line 36, after the word "passing" to insert the words "in which the deceased never had an interest or."—(*Mr. R. T. Reid*).

Question proposed, "That those words be there inserted."

*SIR R. WEBSTER (Isle of Wight) said, he thought the Committee were very much indebted to the hon. and learned Gentleman for having given them an opportunity of saying whether they thought the proposals of the Government went far enough or not. He wished to know whether it was not proposed to deal with a case in which property settled by a man on his son until the latter attained a certain age or came into other property reverted to the settlor owing to the death of the son?

MR. R. T. REID said, that was not aggregation.

SIR R. WEBSTER said, that if the hon. and learned Gentleman did not consider that it should be dealt with on this clause he would say no more about it. The Amendment said "in which the deceased never had an interest," but he was not certain that the right words would not be "in which the deceased had no interest at the time of his death." If they took the case of property settled on one side with remainder on deceased's death on the other side it ought not to be aggregated. He mentioned this in order that the hon. and learned Gentleman might use language to carry out his own intention.

MR. GIBSON BOWLES said, he would move to amend the Amendment by substituting the words "had no interest at the time of his death" for the words "never had an interest." A man might have had property in which he had divested himself of all interest long before his death, therefore that should not be brought in as part of the aggregation.

MR. R. T. REID said, the words he proposed included those of the hon. Member. He would consider the point raised if the words were left over.

MR. GIBSON BOWLES said, he had every desire to facilitate the extremely arduous task in which the Solicitor General was engaged. This was the most complicated clause in the Bill as regarded its effect. As he understood the hon. and learned Gentleman to say that he would entertain the objection on Report, he (Mr. Gibson Bowles) would not press his Amendment.

MR. MATTHEWS (Birmingham, E.) urged that property in which a man only had a life interest should not be dealt with as his property, even though the remainder was in favour of his family. How could it reasonably be said that a sum of money was a man's property which never had been his, in which he had only a life interest, and the disposition of which he could not alter? Where a man had only a life interest in a sum of money settled by somebody else it ought not to be considered his property, and therefore ought not to be included in the aggregation at the time of his death. They had agreed last night, in the case referred to by the hon. and learned Gentleman, that the property was to pay Death Duty on the death of the father, the settlor. Now, however, the Solicitor General was proposing that when the son died the property should be aggregated again.

MR. R. T. REID said, that if the son divested himself of all interest in the property on the father's death no duty was payable, but it became a settled estate, and at one period during the continuance of the settlement duty was payable. It would be fixed as a payment on the third life.

Mr. COURTNEY (Cornwall, Bodmin) said, he wished to put the case of a man possessed of two estates. During his lifetime he settled, for his life, the inferior of the two estates on his eldest son. The eldest son was in possession. Then he devised the reversion of the principal estate and of the first estate by his will, giving the larger estate to his eldest son and passing on the inferior estate to his eldest son's son, and providing that on the death of his eldest son the superior estate should pass to the eldest son's son and the inferior estate to the eldest son's second son. [*Laughter.*] He did not know whether this illustration was clearly followed. It would be observed that on the death of the eldest son both estates passed, and the question was, should both those estates be aggregated to ascertain what passed on the death of the eldest son. If a proviso was put in containing the words "had no interest at the time of his death," then the inferior estate would not be aggregated. But if the words were limited to "never had an interest," both would be aggregated.

Mr. GIBSON BOWLES said, that his hon. Friend had assumed, in the case of a settlement having been made, that the settlor was to be supposed to have disposed of his property by will, but if he did that he would still at the time of his death be interested, and he would therefore be brought within the words.

Mr. COURTNEY said, the question would not arise on the death of the first settlor, but on the decease of the eldest son.

Mr. GIBSON BOWLES begged the right hon. Gentleman's pardon in pointing out that the question arose on the death of the "deceased"; it was the person contemplated by the will of the deceased taking an interest under the will. The whole matter was therefore brought at once within the words of the clause, the settlement having been made without any remainders over. It was really a very simple matter, although it seemed so complicated.

Mr. R. T. Reid

Question put, and agreed to.

*Mr. BUTCHER (York) moved an Amendment to exempt from aggregation under the provisions of the Bill property passing upon a person's death under settlements made by strangers. He argued that such property could not be viewed as forming part of the aggregate wealth of the deceased, who had never had any power to dispose of it, and who might have had only a very limited temporary interest in it. The proposal of the Government would cause grievous injustice in many cases. Take as an illustration the case of a man dying worth £5,000 which he left to his widow by will, she would have to pay duty amounting to £150. But supposing, to the misfortune of the widow, some stranger should have settled a large amount of property—say £100,000—upon the husband for his life with remainder to his son, the whole of this vast property would be aggregated with the £5,000 passing to the widow, with the result that she would have to pay some £300 duty, instead of £150, although she would benefit in no way under the settlement. That was only one example of a number of cases which might arise. The general result of the plan of the Government would be that a person having an interest under a will would have to pay a far larger share of duty than he otherwise would, whenever a stranger had been generous to other members of the family, and had settled money on the deceased for his life with remainder over to his son. As another illustration he would take the case of a rent-charge, in which a much worse example of injustice would arise. A man died leaving all his property, £5,000, to his widow. Supposing that a complete stranger, instead of settling a large property worth £100,000 upon the deceased with remainder to his son, had given the deceased a rent-charge of £50 a year issuing out of a sum of £100,000. Although it was so settled that it passed at the husband's death to his son, the widow would have under the system of aggregation to pay increased duty, although the only interest of her husband in the property was the rent-charge of £50. It had been argued by the Solicitor

General that where a settlement was made by a father upon his son for the son's life and then upon the son's children, the grandchildren of the settlor took from their father, and that therefore it was reasonable that the property should be aggregated. But, as a matter of fact, in such cases the grandchildren did not take from their father, but from the settlor, the grandfather, and the property so taken ought not to be aggregated with the property of which the father had power to dispose. These were cases of extreme hardship, and they should be dealt with in fairness, so as to distinguish property passing under such circumstances. He maintained that property settled by a stranger should not be aggregated with property passing under a will made by another person, or with property settled by another person. For those reasons he asked the Committee to accept the Amendment.

Amendment proposed, in page 2, line 36, after the word "which," to insert the words—

"not being property of which the deceased was, at the time of his death, competent to dispose, passes."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT (who was very imperfectly heard) was understood as explaining that the general proposal of the Government was that all property which a man could dispose of by settlement or by will should be aggregated. They accepted, however, to a certain extent the principle that property not settled or disposed of by the deceased, although passing at his death, ought not to be aggregated. The proposal was, in fact, to apply what might be called *cy-près* doctrine in these matters. The purpose of the Bill was that settlements which were family settlements, such as those made by parents upon children, should be aggregated, but that those which were not family settlements should not be aggregated. Where a life interest was given, passing directly at death to children, it should be treated as though it were property of the deceased, which after his decease became the property of his children. Otherwise it would be extremely easy to evade the payment of duty by making settlements of that kind. The hon. Member had used the word "stranger" in supporting the Amendment. Under the Amendment it would be extremely easy for the family solicitor, by making settlements of a particular character or of the kind contemplated by the Amendment, to evade the principle of aggregation altogether. Allusion had been made to the sources of information obtained by the Exchequer for the purpose of preventing evasions of the tax; but if that were attempted no complaint could be made against those who were responsible for the Revenue if they resorted to means to prevent the evasion being made. He could not accept the Amendment.

Mr. MATTHEWS was glad the Committee were to have the assistance of the Solicitor General in the procedure of the discussion, for he was both candid and open, using fair arguments himself and treating fairly the arguments of others. Hon. Members were justified in complaining of the way in which the Chancellor of the Exchequer met the arguments and cases that were put by Members of the Opposition to show the injustice and unworkable character of the Bill. Instead of giving a serious reply to the objections urged, the right hon. Gentleman had, in his usual fashion, indulged in taunts or in remarks that were utterly irrelevant to the subject under discussion. He had used offensive epithets and had employed old Norman-French legal phrases which were not intelligible in connection with this Bill, combined with equally unintelligible phrases for this purpose in indifferent Latin. The *cy-près* doctrine had no application here at all, and was confined to something entirely different. It had reference to charitable bequests only, and this certainly was the first time he had ever heard of *cy-près* taxation. He had just flung in their faces the family solicitor, and if anyone were tempted to retaliate by saying that "the Bill had been hatched and contrived by the wire-puller and the election agent," the remark would be just as courteous and pertinent. Under the Bill as it stood property of which a man at the time of his death had entirely dispossessed himself would be aggregated, and no reasonable principle was laid down with regard to evasion. It surely was not intended by the Bill that the Exchequer should claim duty upon property which a father had given away to his son during his life, which when he died was to be made liable to duty by being aggregated with the rest of his own property. Take the case of a settlement of £100,000—personalty, not realty, for that always exasperated hon. Members on the other side of the House—settled upon a son for life, then passing to the son's wife, and then to their children. The son would never have any other property in it than the interest which expired with his life, but the Government were treating that £100,000 as property which was passed by him on his decease, and they contended that it ought to be aggregated with the rest of his property which he left at his death. He could see no difference in the case of the wife and the case of the husband. It might be *cy-près* or constructive law to call that the property of the son, but it never was his to give away; he could never part with a sixpence of it; he had nothing in it but a life interest, and all his interest expired at his death. He thought the Exchequer could afford to wait until the property passed into the hands of somebody who could dispose of it before they sought to aggregate it. To aggregate with a man's estate a property in which he had never had anything but a life interest was to disregard the plain facts of the case.

Mr. R. T. REID said that, according to the right hon. Gentleman, property under settlement should escape during the whole duration of the settlement. The right hon. Gentleman had shown the extreme necessity for the greatest precaution and care in dealing with matters of this kind, because even a gentleman familiar with these subjects propounded a doctrine that would enable every single piece of property under settlement to escape Estate Duty.

Mr. MATTHEWS: Only if settled by a stranger.

Mr. R. T. REID: And the stranger the man's father. The intention of the Government was that if property came from strangers and went to strangers—

and they made a large interpretation of the term "stranger"—there would be no aggregation; but if it went into the bulk of the property which passed upon the death of a man to the extent to which it did, and no further, it paid duty, and was then relieved from further payment during the existence of the settlement.

Mr. A. J. BALFOUR said that, so far as he was concerned, the doctrine laid down to-day by the Chancellor of the Exchequer and the doctrine laid down to-day by the Solicitor General, and by both of them on previous days, placed him in a state of great mental confusion. The original doctrine of the Bill was that any property which a man enjoyed, whether he could dispose of it at his death, or had merely the income for life, was equally his property and should be aggregated, and the graduated taxation in both cases be taken on the cumulative amount. That was the old doctrine; but now the Chancellor of the Exchequer came down with a new doctrine, and his new doctrine was this: that property over which a man had no disposal was not, indeed, his property in the full sense of the word, and should not be aggregated. The Government, however, said very large exceptions had to be made to that general principle, and the chief exception was that when settled property passed either to the wife or lineal descendants it ought to be aggregated. These two doctrines were absolutely inconsistent with each other, and they wished to know by which doctrine the Government stood? Neither doctrine was carried out consistently in the Bill. He did not agree that a man could not call that his property of which he could not dispose. He did not feel that the principal privilege of property was to leave it to somebody else. But, on the other hand, to say a man enjoyed precisely the same privilege with regard to property of which he could dispose, and property of which he could not dispose, was an extravagance in the opposite direction. Therefore, if his hon. Friend went too far in one direction in saying that property which a man held under settlement should not be aggregated, the Government were equally leaving the strict path of equity in saying that in whatever form a man enjoyed property he should be taxed. The Government by their vacillations on these points showed that they knew their own plan would not bear examination. It was quite evident that they saw they could not drive either of the two inconsistent doctrines on which they relied to its logical extreme. If they wanted to embody a sound principle in their Bill they must find some other way of dealing with the question.

MR. BANBURY (Camberwell, Peckham) said, this Amendment touched the question which he asked the Solicitor General last night, and upon which the hon. and learned Gentleman said he would give him some answer to-day. If he read the Bill correctly, the tax imposed in some cases would be larger than the property that passed, and he did not think that could be the intention of the Government.

MR. R. T. REID said, the hon. Member would find the matter was dealt with under Clause 17.

Question put.

The Committee divided :—Ayes 94 ; Noes 130.—(Division List, No. 82.)

*MR. GRANT LAWSON said, in the Amendment he was now about to propose there was nothing technical. They had followed the last discussion with some difficulty, but there would be no difficulty in following this, as it simply provided that whoever made the disposition, the children's bread was not to be aggregated with the money that was cast to the dogs. The Amendment was one that would be easily understood. He did not desire to encourage people to leave their money away from their own families, and he was certain there was a strong, a natural, desire to benefit their own people, and not to make dispositions that would deprive such persons of property, even for the laudable desire of depriving the Exchequer of a certain amount of revenue. What he said was that if money was left away from the family they should not add to the injury so done to that family the additional injury of making them pay a large sum of money again, by the increased rate, on the remnant which came to them. As the clause stood at present, suppose a disposition was made by which the bulk of the money would go away to charity, yet its shadow would remain for the purpose of increasing the rate on the money which went to the children. Money might be left for a good object, but it might go to bad objects such as was indicated by the Member for King's Lynn the other night. Was it desirable that money going in those unpleasant directions should increase the charge upon the children? What went to the family should not escape duty, but it should be aggregated by itself and charged at a rate appropriate to such aggregation. He hoped the Government would see their way to accept the Amendment, or at any rate would give it their serious consideration. He begged to move the Amendment.

Amendment proposed, in page 2, line 36, to leave out the words " under a disposition not made by the deceased."—(*Mr. Grant Lawson.*)

Question proposed, " That the words proposed to be left out stand part of the Clause."

SIR W. HARCOURT said, the Amendment amounted to this : that if a man owned property and left it to his children it should not be aggregated, but that if he left it to anybody else it should be aggregated, as he understood it. That was a most extraordinary proposition. He thought they had admitted that what a man had got was to be aggregated. The hon. Member now asked that property should be treated in one way if it was left to the children, and in quite a different way if it was left to a charity. That would impose a fiscal disability, and would deprive a man of that liberty of leaving property as he pleased which he enjoyed under the English law. The proposition really was that a man was to be placed in a more disadvantageous position if he left his property to whomsoever he pleased than the man who left it to his wife and children. He could not think that the Committee would agree to any such proposal.

MR. BARTLEY thought his hon. Friend's Amendment would rather tend to promote legacies to charities and other purposes, because it would take out of the estate such bequests as came under the form of charities, and so on. There would be an encouragement to do that, inasmuch as all sums left that way would not be aggregated, and it would so tend to reduce the Estate Duty paid by the descendants of the testator. He did not know that that was the intention of the alteration, or that that was the right way of encouraging charities, and he would advise his hon. Friend not to press the Amendment.

Amendment, by leave, withdrawn.

On Motion of Mr. T. H. Bolton, the following Amendment was agreed to:—Page 2, line 37, leave out "his death," and insert "the death of the deceased."

On Motion of Mr. Gibson Bowles, the following Amendment was agreed to:—Page 2, line 38, after "husband," insert "lineal ancestor or lineal."

Mr. R. T. REID moved an Amendment in line 39, to leave out the words—

"Without any benefit being reserved or given to any of them."

The purpose, he explained, was to provide that the aggregation should only be extended if benefit was derived.

Amendment agreed to.

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—Page 2, line 39, leave out from the beginning to "shall."

*Mr. GRANT LAWSON moved, in page 2, line 39, after "them," insert—

"Or which passes under any settlement made in contemplation of marriage, where the ultimate succession to such property falls upon the child or children of the marriage, or their descendants."

He said, he had been asked to move this Amendment on behalf of a good many Societies that dealt with reversions. If these trust funds were to be mixed up and aggregated with other property it would be impossible to tell what rate of duty would be payable upon them or upon any property passing to them when they fell into possession. It would render it impossible for children who had property charged under marriage settlements to deal with their portions in the way of selling their reversionary interests unless they went to a money-lender. At the present moment under marriage settlements, when portions were charged for children and when these portions were vested, they could go to well-known Societies and get an ascertainable amount for their reversionary interest. The reason of that was that the present Death Duties were fixed in their amount, and it was well known what would have to be paid by the Reversionary Companies when the properties fell into their possession; but if they had aggregations of money under trusts of this description, with other property of an absolutely unknown amount dependent upon what the deceased happened to leave in any form of property, it would be impossible for the ordinary calculations in these commercial transactions to be made, as they would never know at what rate the duty would be assessed. If money passing under marriage settlements were kept distinct from other property the amount would be known, and everything applicable to the rate of interest on the settlements would be known. The Chancellor of the Exchequer appeared to view all marriage settlements as things to be discouraged and as a fraud upon the Exchequer. He did not think that was the view of the Committee, and in order to test whether it was or not he begged to move the Amendment.

Amendment proposed, in page 2, line 39, after the word "them," to insert the words—

"Or which passes under any settlement made in contemplation of marriage, where the ultimate succession to such property falls upon the child or children of the marriage, or their descendants."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the hon. Member had asked that no marriage settlements should be included. They had already debated, discussed, and decided the question relating to marriage settlements, and yet the Amendment of the hon. Member would affect settlements, nine-tenths of which would be marriage settlements. Under those circumstances, it was not necessary for him to deal with cases of difficulty in estimating the value of reversions. The Amendment would strike at the root of all settlements being aggregated. On the question of reversions, it was always difficult to estimate the value of reversions, and it must necessarily be a difficult matter, whether the reversion arose out of a marriage settlement or not. The difficulty, however, he should imagine, was of no importance to the Insurance Companies, because there was always a margin, and the margin they had to provide for was exceedingly small. It was impossible to accept the Amendment, as that would be going back upon the decision arrived at by the Committee the previous night.

*Mr. T. H. BOLTON said, there was one important subject which the Government ought to consider, and that was the practical difficulty there would be in dealing with certain property under settlement in consequence of the uncertainty as to the amount of duty to be paid. Of course, when unsettled property was aggregated with settled property as proposed in the Bill, the rate of duty on settlement property would be very uncertain. That was to say, that whereas a settlement if kept by itself would carry only a duty of 3 or 4 per cent., the rate if it came to be aggregated as proposed might be very greatly increased. The Solicitor General said there was always a margin when an Insurance Company lent on reversions. But that provision was not altogether applicable to all cases. It was a not uncommon thing for Insurance Companies to purchase portions of reversions. He himself, the other day, sold for a client so much of a reversion as was equivalent in value to £1,000 paid down. The Insurance Company gave £1,000 and took the portion of the reversion and calculated on a certain rate of duty. The proposal of the Government, however, would introduce an element of uncertainty, and interfere with that mode of dealing with reversions. It would place people who had to sell reversionary interests in considerable embarrassment; it would embarrass the Insurance Companies, and would also depreciate the value of reversionary property as a marketable property to be dealt with. He did not raise this as against the principle of aggregation, but he was suggesting a practical difficulty that arose in connection with this principle of aggregation, and which he hoped the Government would seriously consider. He did not know any subject dealt with in this Bill which required more careful consideration than the bearings of this principle of aggregation. He agreed with the hon. Member for Thirsk, and he supported him in pressing these matters upon the consideration of the Committee.

Mr. A. J. BALFOUR said, his hon. Friend who had moved this Amendment had undoubtedly raised a question which was a larger one than that which was covered by the first argument he addressed to the Committee. This Amendment did undoubtedly strike at marriage settlements paying this duty, and the contention of the Solicitor General that they had the previous night discussed at length that considerable question and taken the decision of the House upon it, or a somewhat nearly allied subject, ought not to be lost sight of in this discussion. But he did not think it was quite sufficient satisfaction to them to be told that because the Committee had decided that marriage settlements should not go outside the aggregation that, therefore, having so decided they were not to try and remedy that very practical grievance which the two hon. Gentlemen who had spoken had brought to the notice of the Committee. It had been pointed out that the Insurance Companies would not know upon what security they were lending; they would be in doubt up to the last moment as to what the Estate Duty would be upon the reversion that was their security, and the result of that was that a loss would accrue to these Insurance Companies in carrying out one of the most legitimate and important parts of their ordinary transactions. What was the learned Solicitor General's reply? He said that there was a sufficient margin to cover not only the existing Death Duties, but also this Estate Duty, and any variation or alteration in the Estate Duty that might result from the fact that the deceased might leave a larger property at his death than was anticipated by the Insurance Company that entered into the transaction. He could not believe that argument was a good one. Everybody knew that the competition now between the Insurance Companies in this country and America was so keen that they were so fighting with each other for business that the margin of profit was cut down to the very narrowest limits, and though he fully believed the Insurance Companies would in the long run know how to protect themselves they would do so at the cost of the unfortunate person who had got to borrow. A person, from the very fact that he had got to borrow, might be presumed to be in necessitous circumstances; and if the Insurance Companies were going to protect themselves it must be at the cost of the individual who borrowed; and if they were going to leave such a margin in all these transactions that they were to be ensured from loss, they would guard themselves from that loss at the cost of the unfortunate individual who wished to sell to them his reversionary interest. This was one of those collateral objections to the plan of the Government which that plan bristled with at every turn and which showed how extremely difficult it would be to work this Bill in practice, and how it would inflict great hardship upon the most unexpected classes in the community. Suppose that one of the classes injured by it was the Insurance Offices or those who dealt with them, it was perfectly evident that the class would suffer most unmerited injury simply because the Government were determined to carry out this unfortunate principle of aggregation. He should not advise the hon. Member to press his Amendment, because it covered more than the principal subject which he had brought forward. But if the hon. Member could devise some other plan by which Insurance Companies and their clients should be protected from loss, he hoped he would do so, as he should be glad to support him. If that should be impossible, as he feared it might be, they should have no resource but to deal with the subject on the clause itself, and one of the objections necessarily incident to the plan the Government had adopted could then only be got rid of by cutting to the root of the evil and getting rid of the principle of aggregation altogether.

Sir W. HARCOURT remarked that the right hon. Gentleman appeared to lose sight of the fact that the purchase of a reversion was the purchase of an uncertainty, and that Insurance Offices always took care to protect themselves against that uncertainty. What uncertainties were there in this matter that were comparable with those great uncertainties which were of the essence of reversions?

Mr. BYRNE said, the risk which the purchaser of a reversion ran was an insurable risk; but the great difficulty of the aggregation of reversions arising under settlements was that it might be 20, 30, or 50 years before it was known what rate of duty was going to be payable. In the case of an ordinary personal estate settlement, the settlement might be for the life of the father with remainder for the children; and as the life might be a long one, the children might want to deal with their reversions. But as the duty on the reversions could not be ascertained until the father's death—it might be 20 years after and he might then die a millionaire, when there would be a high duty, or a bankrupt when there would be no duty—the children must be satisfied with a less price for their reversions, for the purchaser would calculate on a high duty being payable. In the case of real estate, the difficulty that would be brought in by the proposals of the Government would prevent that which they all desired—namely, the free and easy disposition of land. These were difficulties which the Government ought to take into consideration.

Mr. R. T. REID said, the Amendment did not meet the points to which his right hon. and learned Friend had referred. He did not know what way there might be to meet the point, but the Government would consider what could be done in the matter.

Mr. GRANT LAWSON said, he was obliged to the Solicitor General for his promise. Before he withdrew the Amendment he would suggest as a way out of the difficulty that the Commissioners should have power to fix a rate on the settlement calculated on a rough estimate of the amount of money held by the settlor at the time of the settlement.

Amendment, by leave, withdrawn.

Mr. BYRNE said, he had on the Paper to insert, in line 40, after "shall," the words "if otherwise liable to Estate Duty;" but he did not intend to move it, as somewhat similar words had been already introduced into the clause. He thought, however, that the clause needed further strengthening in the direction of making it clear that no property but property liable to Estate Duty should be aggregated.

Mr. R. T. REID said, he thought there could be no doubt that no property could be aggregated but property that was liable to Estate Duty. If there was anything wrong it would be remedied on Report, but he felt confident that there was nothing wrong.

Mr. BYRNE said, he felt that, for clearness sake, it would be necessary to improve the phraseology of the clause; but he was quite content to leave the matter in the hands of the Solicitor General.

Amendment proposed in page 2, line 42, at end, add—

"but if any interest in the property so passing under a disposition made by the deceased is reserved or given to the wife, or husband, or a descendant of the deceased, such interest shall be aggregated with property of the deceased for the purpose of determining the rate of Estate Duty."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there added."

***Mr. T. H. BOLTON** suggested that the word "benefit" should be substituted for "interest" in the Amendment.

Mr. R. T. REID said, he was quite willing to accept the alteration.

Mr BUTCHER said, that in consequence of the acceptance by the Solicitor General of an Amendment moved by the hon. Member for King's Lynn, it would be necessary to insert, after "husband" in the Amendment, the words "or lineal ancestor, or lineal descendant."

Mr. R. T. REID said, that was so, and he thanked the hon. and learned Member for the reminder.

Amendment proposed, in page 2, line 42, at end, add—

"but if any benefit in the property so passing under a disposition made by the deceased is reserved or given to the wife, or husband, or lineal ancestor, or lineal descendant of the deceased, such benefit shall be aggregated with property of the deceased for the purpose of determining the rate of Estate Duty."—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and agreed to.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

Mr. AMBROSE said, the Chancellor of the Exchequer had made as the foundation of his claim for the proposed new duties the title of the State to deal with the property of the deceased man. That claim had been assented to; but the property that should be dealt with by the State was property the man died possessed of, and not property that belonged to anybody else. Clause 3 drew within itself Clauses 1 and 2; and they, therefore, would have to go back to those clauses in order to ascertain what was the property which, according to the Bill, passed at death. He should have thought that clause was amply sufficient. It provided that Estate Duty should be paid on real and personal property, settled or unsettled, that passed at the death of the deceased. There could be no doubt about those words. They referred to property of which the deceased himself was the owner, and not to any other property. But the Government were not content with the principle of the Bill as set forth in Clause 1; for if they had been content with the principle of the Bill they would never have inserted Clauses 2 and 3. Clause 2, for the purposes of Clause 3, proceeded, not to define Clause 1—which the Chancellor of the Exchequer had said was its sole object—but to extend it. It set out the property that should be held to have passed at a man's death. Of course, in so far as a man was dealing with his own property, he was competent to dispose of it, and there could be no objection to dealing with such property; but those clauses were intended to include men who might have a general power of appointment sufficient to render him liable to Probate Duty. Cases like the following often happened. A testator in making his will might have some doubt or difficulty as to events which he could not quite anticipate, but were possible. For instance, in the case of a daughter he might be disposed to leave the property to her for life, and, if married, to her children after her death; but if not married, or if married being without children, he might bring some executor into the will to see that the property went to somebody else after her death. Again, to take another case, a man might not feel himself capable to make a will, and he might leave to a friend the disposition of his property after death. Was it right that such men, who were made a sort of arbitrator in those cases, should have the property left to their charge in this manner mixed up with their own personal property, and duty charged on it as if it formed part of their own estate? And yet that was what Clauses 2 and 3 enacted.

Mr. CALDWELL (Lanark, Mid) rose to Order. He understood that the Question before the Committee was that Clause 3 stand part of the Bill.

The CHAIRMAN: That is so. The hon. Member will not be in Order in discussing Clause 2.

Mr. AMBROSE said, the question he was dealing with arose under Clause 3, and he was but referring to Clauses 1 and 2 for the purposes of illustration. He had no objection to the Succession Duties. He had no idea of raising any difficulty with regard to them, but they should be confined to their proper sphere. There was even a stronger case than the case of the power of appointment to which he had alluded. In the case of property granted to A during the life of B, and passing on B's death to C, there would be a liability to Estate Duty on B's property under Clause 2 and to aggregation under Clause 3. B had no interest whatever in the property; and what sense or reason could there be in mixing up that property with B's own property on his death? It was a mere accident that B's name was made use of in the instrument to determine when A's interest ended and C's interest began; and yet under the Bill that property would be aggregated with B's own property. The thing was absolute nonsense. He had abstained from indulging in any verbal criticism of the Bill, because he went for the principle rather than for the phraseology of the measure. The whole principle of the Bill was wrong. He had tried to amend the Bill; he had gone to the trouble of drafting Amendments with a view to improving the Bill, but he found that Amendments only made it worse. He therefore thought it was not worth while to occupy the time of the Committee with Amendments, and he opposed instead the principle of the Bill, which appeared to him to be utterly wrong. He entirely endorsed a statement which had been made by the Secretary of State for India. The right hon. Gentleman said that the estate of a deceased person was rarely or never divided until the accounts had been passed at Somerset House. But what followed from that? That the people who were seeking their legacies would be kept out of them for an indefinite time. Parliament and the Courts of Law had been struggling to remedy the delays in the administration of estates; and the evils which did exist some years ago—evils of which Dickens had treated in *Bleak House*—now no longer remained. But if all these inquiries which the Bill demanded were to be instituted—and the inquiries of Somerset House were most inquisitive—and if executors had to answer questions about property with which they had nothing to do, how was any estate to be wound up at all? The Government in these proposals was dealing a death-blow to the cause of law reform. What was the use of attempting the simplification of land transfer when all these difficulties, which neither the lawyers nor the Courts could grapple with, were being created? It had been said by the Chancellor of the Exchequer that the objections which had been raised to the Bill were objections in the interests of the great landed gentry. He left the defence of the landed gentry to the Chancellor of the Exchequer, for the right hon. Gentleman had more associations with that class than he had. He had the honour of appearing for the humbler classes, who had a right to be heard in Parliament. It was time that the public understood what this question was. The Government were inflicting an injury ten thousand times greater than any gain which they could hope to recover. The expense of conducting these inquiries, set against the trifling sum to be realised by these proposals, would make the game not worth the candle.

THE CHAIRMAN pointed out that the hon. and learned Gentleman was going beyond the limits of the subject under discussion.

MR. AMBROSE said, that his point was that this system of aggregation would cost more to the persons who had to pay the duty than the Revenue would gain by it. In these circumstances, he should heartily support the Motion for the rejection of the clause.

*MR. HENEAGE (Great Grimsby) said, he was glad that the hon. and learned Member for Thirsk had moved the rejection of this clause, because his doing so had brought hon. Members face to face with the revolutionary proposals of the Government. His objection to the clause was not so much against aggregation, as aggregation coupled with aggregation, which was, in his opinion, a most injurious principle. The argument had been used against them that whenever they spoke they were standing up for the millionaire or the bloated landed interest. He did not consider that that could be said in this case; and, as a fact, there was no reason at all to go to the millionaire or the great properties, because the defects of this tax could just as well be pointed out, and more effectively, in regard to the small estates. This clause dealt with the small estates and the savings of working men, the earnings of the professional man, and the reward of enterprise and labour of the whole body of industrial and thrifty persons, its object being to artificially increase the amount of duty to be collected. Let them take the case of the breadwinner of a family. An artizan died, leaving £500 to his wife and six children. Neither of these beneficiaries would receive so much as £100, but the money would be aggregated in order to compel them to pay 2 per cent. under Clause 14. Or take the case of a middle-class man, a business man. Say he started originally as a comparatively poor man and worked his way up and accumulated through hard work and self-sacrifice some £10,000 or £12,000, having brought up a family of three or four sons and daughters. He might place his sons in various businesses, retaining to himself the control of the capital. When he died he left to his children the capital with which they had been carrying on business. Each would receive a sum varying from £2,000 to £4,000, but they would have to pay an accumulated duty to twice the amount of what was actually due upon the capital that each of them received. The brothers would have no interest at all in the capital passing, except so far as his own share was concerned, but nevertheless would have to pay upon the whole. When the division of the capital took place one of them might have to repay some amount which had been advanced to him by the father to keep his business going, but he would also have to pay upon the whole amount. He did not object to aggregation and assimilation, but aggregation and graduation would undoubtedly bring about evil results. Again, in the case of a widow and five or six children taking £25,000 or £30,000 under the will of a professional man, instead of paying 3 or 4 per cent. they would have to pay 6 per cent. They had been told that certain principles had been laid down and that the Government could not go away from them. The Government might say that, but the duty of the Opposition was, at all events, to see that those principles were fair. The Government in the first three clauses of the Bill were seeking to effect an enormous revolution in finance, and they defended their proposals on the ground that they wanted money. Surely the Government were bound to defend their Bill upon its merits and not upon the ground of their own necessities. The Chancellor of the Exchequer had said that the country was in favour of the Budget, but he was not so sure that the country was so sweet upon it. He came into contact with a good many people, and the only person he had heard speak in favour of the Government proposals was a man who had expressed his thankfulness that a 2d. additional Income Tax had not been proposed, while as for the Death Duties our successors would have to pay them. The agricultural labourers were beginning to find out what would be the effect of these proposals. [*A laugh.*] Hon. Gentlemen might laugh, but he, at least, knew as much about these matters as they did. They knew perfectly well what these transactions would lead to—that the estates would be broken up, and that money which now went in the keeping up and improvement of property must be parted with in taxation. What was to become of the artizan?

THE CHAIRMAN: I do not think this bears upon the question of aggregation.

*MR. HENEAGE said, he was endeavouring to show that aggregation would have the effect of taking money out of the pockets of those who paid for labour. The consequence would be that many would have to part with many estate labourers whom they now employed. He should, therefore, support the Motion of his hon. and learned Friend the Member for Thirsk, and he hoped he would press it to a Division.

SIR R. WEBSTER said, he could not allow the clause to pass without entering his protest against the principles which were involved in the aggregation of property as contemplated in the Bill. He hoped his prediction might turn out wrong; but having seen something of the working of the Death Duties during the last few years, and knowing something of the winding-up of debt-encumbered estates, he could not help thinking that this principle of aggregation would lead to such delays, such uncertainties, and such difficulties between persons who were liable to pay, and persons who on behalf of the Government charged the duty, that any advantages which might arise from the operation of the Bill would be neutralised. His objection, however, went still deeper. He had endeavoured on previous occasions to enforce on the Government the view that if this principle of aggregation was to be carried out it should be according to the amount of property in the hands of those who received, and not according to the amount of property passing, and if that plan were adopted he believed it would produce as large an amount for the Exchequer as the present plan, while the tax would be levied more justly. He had on two occasions respectfully protested against the general *ad captandum* argument of the Chancellor of the Exchequer, that the separation of the two classes of property would materially reduce the amount to be received by the Exchequer. As to that they had had no satisfactory information from the right hon. Gentleman. No doubt he regarded it as his business to pay not the slightest attention to their protests. He not only paid no attention, but he also rendered it absolutely impossible for them to extract any information. If the determination was that the rich should be made to pay, and that those who were only moderately endowed should be let off, surely there was a readier and simpler means of imposing the duty on the richer recipient than one involving the gross injustice of charging the poorer and smaller legatees the full rate simply because what they received happened to form part of a large estate. He would not again enter into details, but he would point out another objection to the scheme of which the House should take note. They were going, for the mere purpose of swelling the amount of the tax, to include property which in no strictly legal or equitable sense ought to be included. It was monstrous to suggest that the mere accident of a particular individual having temporarily enjoyed the benefits of a property as to which he had no powers of disposition should justify the treatment of that property in the same way as ordinary property. It amounted to charging people a tax on benefits which they did not participate in or receive. Then there was another difficulty which would create a great amount of heart-burning, for the Government by proposing to tax an estate on the principal capital value were accentuating and increasing the burdens to be borne by those on whom the Estate Duty would fall, because it was imposed irrespective of the benefit that accrued. Finally, when they applied this system of graduation to a tax not levied rateably or in proportion to the amount received, they were increasing the amount in the £1 which would ultimately fall on the smaller recipients. He was aware he could not expect the Solicitor General to agree with him. No doubt right hon. Gentlemen opposite looked upon him as a most misguided man, and a most ignorant individual, but he did suggest that when matters such as these were brought to the attention of the House they had a right to expect that some attempt should be made to meet them in alleviating objections and removing difficulties. But nothing of the sort was done. He sincerely trusted he might find he was mistaken in his views, but he could not allow the clause to pass without stating in the most emphatic way that, however much money might be gained by it, the tax would be levied on unjust principles and not in proportion to the ability of the receiver, but according to the accident of the amount of the estate, and the result would be to add enormously to the expense and increase seriously the burdens of those who had to deal with estates.

*MR. BARTLEY said, he did not object to the principle of aggregation provided it was fairly and properly applied, but his contention was that it should not be on the *corpus* of the estate, but on the benefit received by individual inheritors. He could conceive nothing more unjust than to make a man pay, not in proportion to what he received, but in proportion to what somebody happened to die worth. That being the principle of the clause, although it would no doubt bring more money into the Exchequer, it had something wrong at the bottom of it, and he, for one, could not support it. The Debates they had had upon Clauses 2 and 3 showed the enormous complications which the system of aggregation would involve, an infinite number of difficult problems had been brought to light, and the difficulty which already existed in inducing persons to act as trustees would be so intensified that he could not conceive anyone voluntarily taking upon himself the responsibilities, troubles, and worries which would attend the settling up of even small estates. Indeed, none but professional men would care to undertake the duty. That was a serious consideration in connection with this part of the Budget. He should therefore oppose the clause, but he wished it to be clearly understood that he approved the system of aggregation when the tax was levied not on the *corpus* of the estate, but on the amount of benefit to the individual receiver.

MR. GRANT LAWSON asked hon. Members to judge between the Government proposal and the alternative one put forward by the Opposition. The Government wanted to tax the property of the deceased; the Opposition preferred to tax the property passing into the hands of the living. If Dives left Lazarus £100, Lazarus, because Dives was a rich man, would have to pay a high duty; but if Lazarus left Dives £100, Dives, with all his riches, would only pay a low rate. That was the simple proposition of the Government against which they were fighting. He would take another instance showing the injustice of the proposal. A man died and left £5,000 divisible among five children. If it so happened that his eldest son by another disposition got £100,000, the younger children would have to pay 6 per cent. on their smaller legacies of £1,000 each, instead of 2 per cent., which was the proper rate upon the amount they would receive. Could any hon. Member stand up in his place and defend such a system? The Chancellor of the Exchequer wanted to get at the great estates; his complaint against them was that they passed in great blocks, but under his scheme the only sufferers would be the estates that would be broken up; it was on them that the great burden would fall. The object of the Government policy was to split up property, but this was a clause for the protection of millionaires at the expense of the less favourably situated classes. The clause as it stood would create a grievous injustice, and he thought the electors of the country would readily understand the necessity they were under of opposing it. The Chancellor of the Exchequer had seen a ghost—the ghost of a millionaire—and he imagined it was escaping to a place where there were no Chancellors of the Exchequer, taking with it some property which was taxable. The right hon. Gentleman was pursuing the phantom, hoping that he would catch it and tax it. As the Opposition were of opinion that the only fair principle of taxation was one based upon the taxation of living men, they would vote against the clause.

*MR. T. H. BOLTON said, he hardly liked to give a silent vote on this clause, because it contained certain propositions which it was difficult to contest, although the application of them was equally difficult to defend. The proposition that a fair charge should be put upon the capital value was one which was applied to a very large extent to personalty, and one the application of which to real estate it was very difficult to resist. Then, again, it would probably not be contested that properties of a similar kind going to the same family ought to be aggregated, but the association of estates which were not similar in their character, and which went to different classes of people, could not, he thought, very well be justified. As regarded graduation, if it implied putting increased taxation on the shoulders of those who were best able to bear it, everybody would approve of it, but he did not very well understand why an increased duty should be put upon a number of small benefits because in the aggregate they amounted to a large benefit. The Chancellor of the Exchequer had said that all the family property should be put together for the purpose of taxation on the principle upon which Probate Duty was levied. This clause, however, did not carry out that proposition in its integrity, because it associated with the family property property which came from an entirely different source, and might be enjoyed only to a very limited extent by the family. It seemed to him to be absolutely wrong in principle that the duty should be increased in the case of a man who took a portion of a large estate, as compared with a man who took a precisely similar portion of a small estate. The Chancellor of the Exchequer had defended the new Estate Duty upon the ground that the State had a prior claim, but a much better ground had been suggested in the speech of his right hon. Friend the Member for Bodmin (Mr. Courtney)—namely, that the duty was a sort of deferred Income Tax and was money owing by the deceased to the State. It would not, however, be taken out of the property of the deceased, who had enjoyed the benefit of the income all his life, but out of the property of persons who succeeded him and who might be entirely independent of him. The result of the adoption of the proposals of the Government must weigh very heavily upon a class of property in this country which was at present in a very depressed condition. The Chancellor of the Exchequer had spoken with sympathy of the depression of the landed interest, and had appeared to throw out the suggestion that something would be done to alleviate the burden of the tax as far as agricultural land was concerned. The right hon. Gentleman had almost shed tears over the depressed condition of agriculture. The right hon. Gentleman had reminded him of the carpenter in *Alice's Adventures in Wonderland*, who shed tears over the oysters, but nevertheless ate them all the same. The right hon. Gentleman, whilst he expressed the greatest amount of sympathy with the agricultural interest, imposed taxation which would press very heavily upon it. The effect of the present proposal of the Government must be to diminish expenditure upon estates, and the result would be that not only the squire would suffer, but that suffering would be inflicted upon a large class of persons dependent upon him: the tradesmen in the villages, the farmers, and the labourers, in whom those who were called the friends of the agricultural labourer professed to take such great interest. He believed it would be very difficult to carry out the system of aggregation and graduation proposed by the Chancellor of the Exchequer, and that if the Bill passed in its present form it would require very considerable amendment at no very distant date. He viewed with considerable apprehension the policy embodied in this clause, and he believed that its results would not justify the sanguine anticipations of the Chancellor of the Exchequer.

MR. BOUSFIELD (Hackney, N.) said, it might seem invidious to draw attention to one fault in the clause, but it was only in regard to one that he desired to draw attention. He hoped that before the Report stage the Government would go a little further in the direction of the proviso. There surely was reasonable ground for asking that the Government should make some concession in regard to incomes which were only enjoyed during life. A life interest in £10,000 of Consols—yielding an income of £300 a year—ought not to be aggregated in the same way as property amounting to £10,000, which had been wholly possessed by the deceased person. If the Government would give way on this point the concession would tend to remove many of the objections to the clause.

MR. BYRNE said, he wished to protest against the principle on which the clause was founded, which could only be described as "aggregation gone mad." The clause would create great delay in winding-up estates, and that, apart from anything else, would cause grave inconvenience. He thought he should have the sanction of the Chancellor of the Exchequer for saying that, whatever taxation was to be imposed on capital values, it was, above all things, desirable to ascertain at as early a date as possible the amount of duties that were payable. Hitherto there had been no difficulty in bringing voluntary gifts and settlements into the same category. They were paid once and for all, and there was no difficulty in dealing with the property. So it had been with reference to charges for beneficial interests. But under the present scheme of aggregation the Chancellor of the Exchequer had made a charge the amount of which would be unascertainable, sometimes for years, and which was not regulated like the Probate Duty by the amount of the property which passed irrespective of the beneficiaries. The Chancellor of the Exchequer had, on the contrary, established a purely artificial standard. He would appeal to the right hon. Gentleman, in the interest of the freedom of alienation, whether he could not choose some method of charging an *ad valorem* duty on settlements made during life. Then they could calculate and know for a certainty what they were dealing with. At present, however, the right hon. Gentleman was imposing the gravest impediments on the free alienation of property, was creating great delay in the winding-up of estates in the future, and was preventing people from knowing definitely and soon the utmost amount they would have to pay according to the benefits they were going to take.

Question put.

The Committee divided:—Ayes 101; Noes 58.—(Division List, No. 82.)

Clause 4.

MR. W. AMBROSE (Middlesex, Harrow) moved to omit the first lines of Section 1 of the clause to the end of Sub-Section (*a*). He pointed out that the introductory words of the clause would create a difficulty, and that if they were retained the following words would be of no use. If it were not considered necessary to strike out the first words, he would be quite prepared to limit his Amendment to the sub-section. At present, however, he moved the omission of all the lines.

THE CHAIRMAN (Mr. A. O'CONNOR) ruled that this could not be done, as the Amendment would exclude the Amendment of the hon. Member for York.

MR. AMBROSE explained that he had proposed to move the omission of all the lines in order to show the sense of the Amendment, his object being to take the opinion of the Committee upon the section. However, he was quite willing to withdraw the Amendment.

Amendment, by leave, withdrawn.

*__MR. BUTCHER__ (York) moved to leave out "remains settled" and insert "passes," urging that the clause as it stood would inflict hardship. The object of the Amendment was to ensure that not more than one Estate Duty should be paid, as according to the statement of the Attorney General in reply to the right hon, Member for Bodmin, that was the distinct intention of the Government. Until settlements were worked out there should not be a double Estate Duty exacted. That intention of the Government was not quite clear as the Bill stood. He would illustrate what he meant by putting the case of a property settled upon two tenants for life, and then passing absolutely to a man and his children. A second Estate Duty was not payable under the scheme of the Bill until the whole settlement was worked out. According to the words of the Bill it would be necessary in order to prevent a second Estate Duty becoming payable for the property to remain settled after the second death, which, strictly speaking, was not the case, because it passed absolutely. The intention of the Government was not carried out by the clause as it stood. The words he suggested would carry out that intention, and were not liable to the Chancellor of the Exchequer's sinister charge of evasion.

Amendment proposed, in page 3, line 2, to leave out the words "remains settled," and insert the word "passes."—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID said, that he could not accept the Amendment, as the words of the clause had been very carefully considered. The words were perfectly applicable, and the Amendment of the hon. and learned Member would not improve the clause. He could not accept the interpretation which had been put upon it.

Mr. BYRNE asked the Solicitor General whether he considered that property settled on one person for life with remainder to another absolutely remained settled or not upon the death of the tenant for life? That was the simple question. Surely it could not be any longer considered settled property.

Sir W. HARCOURT said, that the language of the clause was framed according to the ordinary legal phraseology.

Mr. A. J. BALFOUR (Manchester, E.) said that, after all, the Committee had to consider what was the meaning of the words. To an ordinary understanding a settlement was determined when the property reached the hands of the final owner. If this were ordinary legal language, then legal language was very ill-contrived to express ordinary ideas. A settlement was merely a channel by which property was visibly directed to an end, and surely it became worked out when the property had passed from the person who settled it through the various beneficiaries to the persons to whom it finally passed. It came to them through the pipe or channel of the settlement, and when it reached them it was in the open sea. It belonged to them absolutely in fee simple. To express it otherwise was an abuse of language, and, however consistent it might be with legal, was certainly inconsistent with non-legal English. He did not know how the Committee would interpret this clause, but the view taken by his learned Friends, as great authorities in these matters as any in the House, coincided with that which every layman would take of the ordinary meaning of the English language. It might as well be said that the water of a river on arriving at the open sea remained still the water of the river as to say that property which came to a person through a settlement was still in settlement, and probably the Government would see the necessity of reconsidering their language.

Mr. GIBSON BOWLES said, this clause would place an additional burden upon property. The moment the suspension of property under a settlement came to an end the property no longer remained in settlement. A new tax should be laid upon definite property at a definite point of time. In this case the point of time chosen was the death of the owner. That was the only point to be regarded by this Bill, and the Government could not go either behind or beyond it. The Chancellor of the Exchequer had told the Committee that the object was to tax the property of the dead man, and if they passed from that point of time in any way, they must go back to the ghost—to the time when the ghost still possessed his property, and before it had become sub-divided upon his death. It was upon his ghost that the duty was levied. "After his death" the Exchequer had nothing to do with it, and therefore the clause named the wrong point of time. "Remains settled" was an ambiguous phrase, because the property passed, and the settlement did not remain.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said, that they all wished to arrive at the same result. The supporters of the Amendment had omitted one possible case. If property were settled upon A for his life, then upon A's wife for her life, and then upon children, it remained settled upon the death of A. There was no doubt about that.

*MR. BUTCHER admitted that the words of the clause were appropriate to that case; but if there were a remainder to children, the settlement came to an end with the death of the wife, and the property no longer remained settled. In such a case the property "passes by virtue of a disposition then already made," as he proposed the clause should read.

MR. HALDANE (Haddington) pointed out that the Definition Clause solved the difficulty, as it provided that—

> "The expression 'settled property' means property comprised in a settlement."

It was very important to bear that in mind in reference to these words with regard to property settled by the deceased person being liable to Estate Duty. Although the property became held in fee simple, the fee simple arose by virtue of the settlement. The words had been chosen very carefully.

SIR MARK STEWART (Kirkcudbright) said, settled estate passed partly on the death of the son and partly on the death of the wife, when it passed in fee simple and was no longer estate to be taxed.

MR. BYRNE said, the reply given by his hon. and learned Friend was absolutely no answer to the question he had put, whether property settled upon a person for life with remainder to someone else became absolutely the property of the tenant for life. The Definition Clause did not apply to a case where the settlement came to an end with remainder to someone else, whose property it became absolutely. Really the matter appeared too clear for argument. He challenged any lawyer in the House to say that when property was settled upon a man for life with remainder to his wife with remainder over to someone else, and when the second of the two lives fell in, the property did not then cease to be settled property.

SIR W. HARCOURT was understood to say he did not dispute that at all. As far as he could see, it now appeared that the effect of the Amendment would be to extend the operation of the clause and to include within its scope all settled property, and even property that had actually passed out of settlement. As in certain cases he would obtain an additional duty if the Amendment were carried he was not indisposed to assent to it.

MR. GERALD BALFOUR (Leeds, Central) said, that a minute ago the Government were striving anxiously to retain the words, but now they were not only willing to give up the words but were going to accept the Amendment. This change of front was perplexing. If it were true that the difficulties which had been pointed out by his hon. Friends were involved in the words as they now stood, and then if other difficulties were involved in the words proposed, it was perfectly clear the Government ought to revise the drafting of the clause.

MR. GIBSON BOWLES observed that on settled property the Government intended to attach this additional 1s. per cent., but by their own avowal there was no 1s. per cent. duty payable. What, therefore, was the good of the clause?

*MR. BUTCHER said, as the Chancellor of the Exchequer had kindly accepted his Amendment, he should be the last in the world to destroy the right hon. Gentleman's intention. As they now knew what the intentions of the Government were, he should be prepared to move his Amendment in the form in which it stood, and to produce at some later stage, when convenient, words in order to carry out the intention of the Government—namely, there being only one life interest in the settlement, and the property going to the children, the Chancellor of the Exchequer told them he did not desire further Estate Duty to be paid. He should certainly suggest some words in the Bill to carry out that intention of the Government, and meanwhile he should press this Amendment.

Mr. A. J. BALFOUR did not think they ought to accept any alteration of the Bill unless the Government could give reasons for the alteration. He would ask the Committee to consider for a moment the position in which they were. An Amendment had been moved by his hon. and learned Friend, who argued that the words of the Bill did not carry out the intentions of the Government. The first answer of the Government to that was that the hon. and learned Gentleman had rightly interpreted the intentions of the Government, and that the words of the Bill would carry out their intentions. Upon that a Debate arose and lasted for some time, and then up got the Chancellor of the Exchequer, who had the courage—which he never lacked—to throw over his hon. and learned Friend beside him, and to say that the intentions of the Government were not the intentions that they understood. [Sir W. Harcourt dissented.] Did the words carry out the intentions of the Government? He should like to understand whether they did or not.

Sir W. HARCOURT said, that gentlemen opposite were very hard to please. He was ready to adopt their words or to adhere to his own. He could do no more. He was quite willing to carry out the intentions of the Government as expressed in the Bill, but if the Opposition were good enough to give the Government more than they asked for, he, of course, should be glad. The Amendment moved by the hon. and learned Member opposite would effect a good deal more than the Government had intended. To that he did not object, and he hoped that no more time would be wasted upon the matter.

Mr. A. J. BALFOUR said, that the right hon. Gentleman was in a charming humour. The interpretation now put upon his hon. and learned Friend's Amendment was that it would impose additional taxation. In that case it was out of Order. It would require a separate Resolution, and they could not consider it until that Resolution had been passed, and he therefore asked whether the Amendment was in Order.

The CHAIRMAN (Mr. A. O'Connor): I cannot say that it is out of Order.

Question put, and agreed to.

*Mr. BARTLEY moved, in page 3, line 3, at end, add—

> "Any person accountable for the duty may decide whether he will pay the Estate Duty only or the Estate Duty and a further Estate Duty. In the event of his paying the Estate Duty only the payment under this part of the Act shall be the same as if the property were not settled."

The object of the Amendment, he explained, was to give the person accountable for the duty the option of paying the further Estate Duty and getting the advantages accruing from paying that extra Estate Duty, or of paying the ordinary duty and not getting the advantages of the settlement as regarded the duty. It seemed to him that there could be no possible objection on the part of the Government to adopt this proposal. The reason for the Amendment was obvious. There were many cases in which the person accountable for the duty would not care to receive the advantages which this clause gave to settled property. The Amendment would allow settled property to be treated as unsettled property at the option of the person accountable. The Revenue would not suffer by the proposal, and therefore he did not see why the Chancellor of the Exchequer should object to it. In Clause 1 the Government had prided themselves on assimilating real and personal property. If real property was to be treated the same as personal, and those interested in settled estates wished to pay the same taxation as was paid in the case of unsettled estates, it seemed to him only fair and reasonable they should allow them that option, which would be extremely fair, and he could not think that the Exchequer would suffer by it. The Chancellor of the Exchequer had distinctly stated that settled estates paid less than others, but if every estate took advantage of this proposal, and did not accept the advantages of paying the duty given in the case of settlements, then the result would be that all settled would pay exactly the same as unsettled property. His motive in drafting the Amendment had been to provide that settled estates, if they preferred it, should not take advantage of those privileges given by settlement, but should pay as if they were unsettled, and in that case would be treated as unsettled estates. He begged to propose the Amendment.

Amendment proposed, in page 3, line 3, at end, to add—

"Any person accountable for the duty may decide whether he will pay the Estate Duty only or the Estate Duty and a further Estate Duty. In the event of his paying the Estate Duty only the payment under this part of the Act shall be the same as if the property were not settled."—(*Mr. Bartley.*)

Question proposed, "That those words be there added."

SIR W. HARCOURT said, the principle on which the Government had proceeded with regard to settlements was that they only charged once upon a settlement, however many lives were covered by the settlement. They charged an average sum of 1s. per cent., which, as he had previously stated, was a sort of experimental compensation covering the whole lives in the settlement by a single payment. Whether that was enough he rather doubted, but at all events they did not think they were putting it too high at first. Now what the hon. Member proposed was that the executor or the first man should have the option of saying whether he would take the advantage of treating it as unsettled and paying duty upon a life, or whether he would take advantage of the arrangement provided by the Bill, and pay 1 per cent. to cover all the lives. It was quite obvious that if he was a wise man he would take the option which was most disadvantageous to the revenue. The 1 per cent. duty on settlements was based upon an average of what they believed to be the duration of settlements, but if the good lives were taken out and only the bad ones left, that would defeat the arrangement altogether. It was not a good thing to leave the matter optional. They ought to have a fixed rule laid down by which an executor should be bound, and he should not be allowed to enter into what, after all, would be more or less of a gambling transaction. Under these circumstances, he hoped that the hon. Member would not press the Amendment.

MR. GRAHAM-MURRAY (Buteshire) said, that if the only thing that could be said against this Amendment was what was said by the Chancellor of the Exchequer he was not sure he should not have felt it his duty to support the Amendment, because he could not quite acquiesce in the notion that there was a sort of heaven-born right in Chancellors of the Exchequer to make it always wrong for a subject to choose out that line of conduct which might seem to give him the best chance of paying the least taxes. He always understood it was the right of a subject to arrange his affairs so as to let his taxes be as little difficult as it was possible for them to be. If he thought that all the persons interested had a fair choice he should have gone very much with what had fallen from the hon. Member for Islington. But he did not think that was what would really happen here. He was afraid if the Amendment were carried a great injustice might be done to many deserving people by those who would rather scheme to save their own pockets and who would not think of those who came after them. The scheme of compounding the rate on settlement at 1 per cent. was a scheme many of them on that side of the House viewed with very great favour. They thought there ought not to be any obstacle placed in the way of allowing people to provide the best way they could for their families; therefore it was quite right that when property was to be handed from one member to another of a family there should be a rate charged upon each succession. But the Committee would see that if the Amendment were carried the result would be this: that it might give an unfair opportunity to the first man who came into the property to do an injustice to those who came after him by not paying the extra 1 per cent. duty. Such a course would naturally be followed by a man who cared only about his own pocket and had no interest in those that came after him, who would by his action be liable to pay the whole of the ruinous Estate Duties. For these reasons he could not support the Amendment.

MR. GIBSON BOWLES said, he felt it was his duty to continue to give that support to the Government which he had always extended to them in regard to this Bill. His objection to this Amendment was that it sinned against all the verities of tax collection. It went against a fundamental principle of taxation by placing in the hands of the executor the power of affixing a character to property that might never have been intended should be placed upon it by Act of Parliament. If the Amendment passed the executor could elect to treat the property as either "settled or unsettled," and could pay the duty upon the one class or the other as he thought fit. That was an option that should never be left to an executor, and he could not help thinking that his hon. Friend had scarcely sufficiently studied the principles of tax-collecting before he framed his Amendment, and he hoped, therefore, that he would withdraw it.

MR. BARTLEY remarked, that the Chancellor of the Exchequer objected to his Amendment on the ground that the Government would lose by it, and his hon. Friend objected to it because the Government would get too great an advantage under it. He was therefore in a dilemma as to what was the best thing to do, and he thought that the wisest course would be for him to withdraw it.

Amendment, by leave, withdrawn.

MR. W. AMBROSE moved to leave out Sub-section (a), or so much of it as provides

"that a further Estate Duty on the principal value of the property shall be levied at the rate hereinafter specified."

The clause provided that where property liable to Estate Duty was settled by the will of the deceased, this further estate duty mentioned in Sub-section (a) should be payable. But he would call the attention of the Chancellor of the Exchequer to the fact that in 19 cases out of 20 every disposition made by a testator was more or less of a settlement within the meaning of this clause. He did not know how a will could be made in the case of a man having a family to provide for in which every disposition he could make would not amount to a settlement. The effect of this would be that whereas the Chancellor of the Exchequer levied duty only at a given rate in the scale, in truth there would be afterwards an additional 1s. per cent. put upon it, and that seemed to him oppressive in the extreme. He did not think that the Chancellor of the Exchequer, though he had got to raise the value, need resort to acts of oppression, and he hoped, therefore, the right hon. Gentleman would accept this Amendment, the duty levied by the precedent clauses being amply sufficient without pressing people in this position for this further duty. He begged to move the Amendment.

Amendment proposed, in page 3, line 4, to leave out paragraph (a).—(*Mr. W. Ambrose*).

Question proposed, "That the words '(a) a further Estate Duty on the principal value of the' stand part of the Clause."

MR. R. T. REID opposed the Amendment on the ground that it was directly opposed to the policy of the Government, as announced by the Chancellor of the Exchequer, in regard to settled estates.

MR. GRAHAM MURRAY supported the Amendment, which, he said, if accepted would mitigate the unnecessary harshness with which the Bill would operate on many families where there happened to be frequent successions by death at short intervals. As the Bill now stood, properties would, to a great extent, be affected by life. One property would not get hit because there was a long life, and another would get much hit because there was a succession of lives, one after the other. If, however, the Amendment were accepted, the life element would be excluded from property settled in families; and such property would be, to a great extent, saved from the harsh and uncertain treatment he had indicated.

Question put.

The Committee divided :—Ayes 114; Noes 76.—(Division List, No. 83.)

On Motion of Mr. GIBSON BOWLES, the following Amendments were agreed to :—Page 3, line 4, after the second "the," insert "settled." Page 3, line 6, after "such," insert "settled."

*MR. BUTCHER moved to omit from Sub-section (b) page 3, line 9, the word "was," in order to insert "had," and also to leave out in line 10, the words—

"or had been at any time competent to dispose of,"

in order to insert—

"the right by the exercise of any power, or otherwise, to vest in himself the absolute interest in."

The necessity for the Amendments arose from the inconvenient refusal of the Government to define, in the early clauses of the Bill, the words "competent to dispose of." The intentions of the Government were that a second Estate Duty should not be paid under existing settlements when once Estate Duty had been paid in respect to the particular estate. But there was one exception to the rule, and that was where the deceased at the time of his death was competent to dispose of the property. The words of the Government were unfortunate. Under the proposed definition, which was to be found in Clause 18, a person was "competent to dispose of" such property when he had only a tenancy in tail in remainder, which might never vest at all. Suppose a man had only an expectancy in an estate, and died, the estate never having vested in him, one would have expected that the second Estate Duty would not be payable; but, according to the peculiar wording of Clause 18, a second duty would, in his view, become payable. Unless this Amendment was carried double Estate Duty would have to be paid in cases in which, he thought, the Government did not intend it to be paid.

Amendment proposed, in page 3, line 9, to leave out the word "was," and insert the word "had."—(*Mr. Butcher.*)

Question proposed, "That the word 'was' stand part of the Clause."

Mr. R. T. REID said, he thought that the difference between the hon. and learned Gentleman and the Government was almost microscopic. The hon. and learned Member objected to a man being considered competent to dispose of property if he was tenant in tail in remainder. The tenant in tail in remainder was in a position if he got the consent of the protector of the settlement to bar the estate tail, but without that consent he could create a base fee, and under Clause 18 the expression "competent to dispose" would include a person who could create a base fee. It was an extremely technical point that the hon. and learned Member raised—one that would require an explanation of a couple of hours from some skilled exponent of real property law. If they were to discuss questions of that kind upon Amendments they would take a very long time to get through with the Bill. He was afraid he could not accept the Amendment. He preferred the drafting of the Government draftsman and the opinion of the Attorney General to that of the hon. and learned Gentleman.

Mr. A. J. BALFOUR said, the Solicitor General rested his case on the competence of the gentlemen who advised the Government. He admitted that those gentlemen were extremely able—in fact, geniuses, if the Solicitor General liked; but he had never yet heard of a Government who, when asked in Committee of the whole House to show that their Bill even carried out their own intentions, fell back upon the skill and ability of those who drafted the Bill. The hon. and learned Gentleman had come into the discussion of this Bill under great difficulties, and he had won the admiration and approval of the Committee for the way in which he was discharging the difficult and delicate task which had suddenly been put upon him. They had been deprived of the assistance of the Attorney General, who was especially qualified to guide them in these matters of conveyancing, but they must be allowed to argue a question of drafting when it arose. He thought his hon. and learned Friend the Mover of the Amendment was perfectly right to abide by his opinion unless the Government consented to argue the question and show him that he was wrong. His hon. and learned Friend was a most competent authority on this subject; and though he did not say that his hon. and learned Friend was in this matter exactly right, his opinion was at least worth consideration; and if the Solicitor General refused to consider it, his hon. and learned Friend would do well to divide the Committee on the question.

Mr. GIBSON BOWLES said, he could not allow the Solicitor General to be the victim of his own modesty. No doubt the Attorney General was a great man, but if the Attorney General were there instead of the Solicitor General, the

Bill would not have arrived as far as its present stage in so short a time. He should deprecate the modesty of the Solicitor General in refusing to discuss the question because it had already been decided by the Attorney General. He would point out that the Attorney General was not present to listen to his argument, and it was therefore impossible to say what opinion the Attorney General would have arrived at at the end of that argument. There was a great deal more than the question of drafting in the Amendment. The peculiarity of the Bill was that it was impossible to understand a point without referring to another clause, and in some cases to two of these other clauses. In Clause 18 they found—

> "A person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would, if he were *sui juris*, enable him to dispose of the property," &c.

What was the result of that? Why, that those gentlemen who in Clause 4 were treated as though they were competent to dispose were gentlemen who were not *sui juris*, or, in other words, persons not competent to dispose. They were not their own master, or capable of exercising that power which constituted competency to dispose. Why, an infant five months old—to put an extreme case, a lunatic infant of five months old—would be included, and it would scarcely be contended that such a person was "competent to dispose."

Question put.

The Committee divided:—Ayes 105; Noes 71.—(Div. List, No. 84.)

Committee report Progress; to sit again upon Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL.
(No. 238.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL.
(No. 239.)

As amended, considered; to be read the third time upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 17) BILL.—(No. 248.)

Read a second time, and committed.

Mr. Gibson Bowles

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.—(No. 257.)

Read a second time, and committed.

SEA FISHERIES (SHELL FISH) BILL.

On Motion of Mr. Bryce, Bill to extend the powers of Local Fisheries Committees with respect to Fisheries for Shell Fish, ordered to be brought in by Mr. Bryce, Mr. Secretary Asquith, and Mr. Burt.

Bill presented, and read first time. [Bill 274.]

IRISH LAND COMMISSION (PURCHASE OF LAND (IRELAND) ACT, 1891).

Paper [presented 7th June] to be printed. [No. 155.]

POST OFFICE SAVINGS BANKS.

Accounts [presented 7th June] to be printed. [No. 156.]

SAVINGS BANKS AND FRIENDLY SOCIETIES.

Accounts [presented 7th June] to be printed. [No. 157.]

EDUCATION (SCOTLAND) (GENERAL REPORTS.)

Copies presented,—of General Reports by the Chief Inspectors of the Western and Northern Divisions of Scotland for the year 1893 [by Command]; to lie upon the Table.

LOCAL GOVERNMENT BOARD.

Copy presented,—of Twenty-second Annual Report, 1892-3 [by Command]; to lie upon the Table.

HISTORICAL MANUSCRIPTS (ROYAL COMMISSION).

Copy presented,—of Thirteenth Report, Appendix, Part VIII. (MSS. and Correspondence of James, First Earl of Charlemont, Vol. II., 1784 to 1799) [by Command]; to lie upon the Table.

COAL (ANNUAL OUTPUT).

Address for "Return showing the Annual Output of Coal in England, Wales, Scotland, and Ireland, respectively, from the year 1854, inclusive."—(*Mr. Baird.*)

House adjourned at a quarter after Twelve o'clock, till Monday next.

HOUSE OF LORDS,

Monday, 11th June 1894.

POLICE (SLAUGHTER OF INJURED ANIMALS) BILL (No. 74),
now
INJURED ANIMALS BILL.

COMMITTEE.

House in Committee (according to Order).

Clause 1.

THE EARL OF CHESTERFIELD moved, on behalf of the Home Office, in lines 11 and 12, to leave out the words, "Police, slaughter of," as being unnecessary upon shortening the title of the Bill.

Amendment agreed to.

Clause, as amended, agreed to.

Clause 2.

THE EARL OF CHESTERFIELD moved verbal Amendments, which were agreed to.

THE EARL OF CAMPERDOWN moved to substitute for "so severely injured as not to be able to," the words, "that it cannot without cruelty be led away."

THE EARL OF CHESTERFIELD had no objection to the Amendment.

Amendment agreed to.

Verbal Amendment.

THE EARL OF CAMPERDOWN moved, in lines 15 and 16, to leave out the words, "at once obtain the opinion of the nearest veterinary surgeon," and insert, "shall at once summon aid"; because in country districts a constable might have to travel a long distance before he could obtain the services of a veterinary surgeon, and the animal would consequently be left to suffer for a considerable period. In London, of course, a veterinary surgeon could always be readily found; but that was not the case in country places.

Amendment agreed to.

Verbal Amendments.

Clause, as amended, agreed to.

Clause 3.

THE EARL OF CHESTERFIELD moved, to leave out all the words after "constable," in line 20, in order to insert a proviso that the owner and not the ratepayers should pay all expenses connected with slaughtering the beast and removing the carcase. Under the Bill as originally drafted it was proposed that the owner of the horse or animal injured should pay those expenses, whereas the cost of procuring the services of a veterinary surgeon were to be charged on the rates of the parish where the animal was found. The Local Government Board, whom he had consulted, were strongly averse to imposing any fresh burden on ratepayers, and the Amendment was proposed for the purpose of carrying out that object.

THE MARQUESS OF SALISBURY said, if that was the noble Lord's view surely it would be better to allow the owner an option whether he would send for a veterinary surgeon or not. In some country places a veterinary surgeon could not be got under 20 miles, and in the case of a donkey worth £4 coming to grief, the unfortunate owner would have to pay the cost of bringing the veterinary surgeon over. It would only be fair that he should be asked whether the veterinary surgeon should be sent for.

THE EARL OF CHESTERFIELD pointed out that an Amendment had been adopted already in Clause 2, which would meet the noble Marquess's suggestion, that the veterinary surgeon must be found "within a reasonable distance." That Amendment was proposed exactly for this purpose.

THE EARL OF CAMPERDOWN said, the object of the Bill was to enable a police constable in cases of severe accident to call for the opinion of a veterinary surgeon in the absence of the owner. This appeared to be a substantial amendment. Where a donkey (as in the case suggested by the noble Marquess) had merely fallen down in a fit, or something of that kind, if the police constable had obtained a veterinary surgeon and the donkey were to die, the owner would, under any circumstances, be responsible for having the carcase carried off; but supposing, on the other hand, the donkey were to recover and was on its legs again when the veterinary surgeon arrived, the question would arise, who was to pay for his attendance? As the Bill originally stood, any expense of that kind would have fallen upon the parish or person inspiring the police constable. Would it now fall upon the owner? It seemed rather hard that he should be obliged to pay any expenses which the police might see fit to incur, and which could be said to be reasonable. The matter certainly deserved further consideration.

THE EARL OF CHESTERFIELD said, if the noble Earl would bring it forward at a subsequent stage he would be happy to consider it.

THE MARQUESS OF SALISBURY said, the Bill must go to a Standing Committee.

Amendment (by leave of the Committee) withdrawn.

THE EARL OF CHESTERFIELD moved to insert, in line 21, the word "consequential."

THE MARQUESS OF HUNTLY thought it was equally doubtful whether the owner should be called upon to pay if the police made a mistake. Clearly the Police Authorities should pay and not the owner.

THE MARQUESS OF SALISBURY thought that in nine cases out of 10 a veterinary surgeon would be an unnecessary luxury, and should only be summoned in extreme cases. As a rule, a police constable would be perfectly competent to judge whether an animal should be slaughtered or not.

THE MARQUESS OF HUNTLY suggested the case of a gentleman out hunting, and his horse being injured. The police would be sent for; they would send for a veterinary surgeon, and the horse would be ordered to be destroyed. It would be very hard upon the parish to make it pay the cost of the veterinary surgeon. He knew a case where a veterinary surgeon called in simply ordered a horse to be destroyed, and charged 10s. for doing so. The matter seemed to require a good deal of consideration.

THE EARL OF CAMPERDOWN had no objection to the Police Authorities paying the expense. All he wished to urge was the hardship upon the owner. If without his knowledge a veterinary surgeon was called in, it was rather hard that he should be called upon to pay for it.

THE MARQUESS OF SALISBURY suggested that the matter could be dealt with in Standing Committee.

Amendment (by leave of the Committee) withdrawn.

Verbal Amendments.

THE EARL OF CHESTERFIELD moved to insert, in line 6, after "animal," the words "summarily as a civil debt." The words were essential in order to provide means for recovering expenses, which did not already exist in the Bill.

Amendment agreed to.

LORD MONKSWELL proposed to insert "in Ireland" after the Grand Jury cess.

THE EARL OF CHESTERFIELD suggested that that also should remain over for the further stage.

Clause, as amended, agreed to.

Preamble.

THE EARL OF CHESTERFIELD moved that this be omitted as unnecessary.

Amendment agreed to.

Bill re-committed to the Standing Committee; and to be printed, as amended. (No. 100.)

MERCHANDISE MARKS ACT (1887) AMENDMENT BILL.

SECOND READING.

Order of the Day for the Second Reading, read.

*THE EARL OF DENBIGH, in moving the Second Reading of this Bill, said, it referred to the important Merchandise Marks Act with which their Lordships were familiar, passed by both Parties during the Government of the noble Marquess. The present Lord Derby, then President of the Board of Trade, in introducing that Bill in their Lordships' House, said it was for the purpose of preventing the fraudulent use of trade marks, and that all sections and classes desired to remove that foul blot upon our trade and to enourage honest trading. The Bill was accepted by the then Opposition, and the noble and learned Lord on the Woolsack said their object was to "check immorality, which had such a mischievous effect on trade, and that in his opinion it was better to suffer some inconvenience from the severity of the law than not to deal effectively with the evil."

That quotation would remind the House that the object of both Parties was to stop a system of commercial fraud which was doing immense harm to the manufacturers of this country and to the men in their employ. A Committee of the House of Commons was appointed in 1890 to inquire into the working of the Act of 1887, and much evidence was given showing the great good it had done to the manufacturing interests of the country. But certain blots were pointed out and the Committee made recommendations with the view of removing them. Accordingly, the amending Act of 1891 was passed, which had the effect or removing the defects then discovered. But considerable evidence was given about another and more serious blot. While the Act had been most beneficial in stopping fraudulent marking, practically no power existed to deal with goods brought into this country unmarked, then marked here as British goods, and so sold to British customers or exported to our foreign customers as being articles of British manufacture. This Bill was divided into two portions, the first dealing with that fraudulent practice, and the second with the importation of prison-made goods. Upon the first point he acknowledged at once that the Committee of 1890 was hostile to the proposals then made for insisting on marks of origin being borne by all imported goods. It was thought that to do so would restrict trade, and would damage warehousemen, small traders, and the various interests to be considered. Although that Committee did not see their way to adopt the suggestions made by many competent witnesses, the situation had now grown much more serious; and just as between 1887 and 1890 the testimony of Custom House officials showed that the quantity of unmarked goods imported into this country had largely increased, so it had become notorious that from 1890 to the present time, since traders had discovered more and more how they could defeat the object of the Merchandise Marks Act, the importation of goods into this country for the purpose of being fraudulently marked here had enormously increased. As a result the feeling of dissatisfaction was becoming very great among all classes of the community. The noble and learned Lord on the Woolsack, in accepting the Bill introduced by the late Government, said that one admittedly prevalent kind of fraud was very disastrous—the combination of marks for the purpose of leading people to believe that goods were made by others than those by whom they were manufactured. That particular fraud was exactly what was being practised now—that was really the object of placing British marks on goods of foreign origin. And so long as the law remained in its present state that fraud would continue to increase. This Bill embodied no new proposals, though introduced for the first time in their Lordships' House. Bills had been introduced in another place five or six times in recent years dealing with this subject, but, unfortunately, until the other day, a Second Reading had not been obtained. A Bill similar to this had come up for Second Reading, and though opposed by the late President of the Board of Trade, had received considerable support in the other House, more especially from the Trade Unionists, to the great astonishment, no doubt, of Mr. Mundella. That gentleman had also opposed the proposal when an important deputation waited on him in May, last year. The objections so put forward would no doubt be strongly urged by the noble Lord who represented the Board of Trade on this occasion, and he would therefore venture to anticipate them. In the first place, Mr. Mundella declared that the present law was amply sufficient for the purpose of dealing with fraud of this description, and that the Board of Trade were willing and anxious to prosecute, and had in fact prosecuted in some cases with success, more especially in one or two where scissors had been imported from Germany unmarked, and then placed on cards marked "Best Sheffield Cutlery," or something of that sort. In such cases no doubt prosecutions might take place under the present law; but one was rather reminded of the old recipe for "cooking a hare," and it was absolutely necessary to catch the delinquent before he could be prosecuted. It had been found practically impossible to detect these frauds after the goods had once passed the Customs unless a system of *espionage* were adopted in factories and workshops very distasteful to the manufacturing community. Next, Mr. Mundella urged that certain articles could not be marked. No doubt that was the case, and many jocular remarks had been made on that subject. Diamonds, it was said, could not be marked. But these islands could not be said to compete with foreign countries in the production of those gems, although unsuspecting travellers in the East had sometimes reason to know that mines for their production existed in Birmingham as well as, say, Burmah. The noble Marquess the other day asked whether he would be called upon to mark his dog when he returned from the Continent. It would be easy in Committee to insert provisions exempting travellers' personal baggage, or goods not intended for sale—that would obviate any difficulty in connection with the noble Marquess's faithful companion. It was also urged that Lord Onslow's Committee on the subject was still sitting, and was taking evidence with regard to agricultural produce, meat, shell-fish, and fruit; and that Committee were apparently contending as to the best way of marking foreign shrimps. Again, it was asked whether each gooseberry and every apple on old women's stalls in the streets should be marked. Of course, many articles were incapable of being marked separately; but such cases were provided for in the Bill, and it was left to the Regulations to be framed by the Board of Customs to say what goods were to be marked in piece and what in bulk on the packages or cases in which they were sold. No doubt it would be urged that goods marked in bulk would be distributed unmarked throughout the country; but on the principle "that half a loaf was better than no bread" it would be well to stop frauds in connection with larger articles, even if the smaller ones should evade the law. It might be better to limit the operation of the Bill to manufactured articles, and he would consent to such an Amendment if a separate Bill dealing with meat and agricultural produce were introduced afterwards on lines to be laid down by Lord Onslow's Committee. Then Mr. Mundella insisted that these provisions would provoke foreign Governments to retaliate by demanding the marking of English-made goods. But if that were to happen it could hardly be a disadvantage, in view of the fact that English-made goods were run after all over the world. Mr. Mundella further contended that the Bill would harass and restrict trade. It would certainly restrict dishonest trade, but that it would restrict trade in general was much to be doubted. The shipping industry cried out very loudly when the Merchandise Marks Act was passed; but the Committee of 1890, after taking exhaustive evidence, came to the conclusion that there had been no serious diminution owing to that Act in the amount of goods from delay in transit. Possibly there would be a great outcry against the Bill: but it would come from those who profited by fraudulent practices and false marking. Coming next to the portion of the Bill which dealt with foreign prison-made goods, a great amount of feeling had been recently aroused by the discovery of the extent to which German prison-made goods were imported into and sold in this country. A special commissioner sent by *The Hardware Journal* had visited the prisons at Grossweiler, Cologne, Berlin, and elsewhere, and had given a description of the employment of cheap prison labour by concessionaires, from whom no account of the prisoners' hours of labour was exacted by the authorities. Those prisoners copied from English models in various classes of goods. If such practices were allowed to continue, the steps which had already been taken to restrain the competition of British prison labour with free labour in this country must be rendered futile. The Bill did not raise the question of Protection, but its object was the protection of honest trading. It was supported by thousands of Free Traders all over the country; and, at the last Trade Union Congress a strong resolution was passed condemning the practice of introducing unmarked goods into this country, and subsequently marking them. There was the choice of two evils—either to submit to the vexation and inconvenience of seeing to the marking of foreign goods, or to witness the spectacle of more starving men about the country. Year after year the tendency had been to improve the condition of the working classes in this country, and that tendency had the entire sympathy of their Lordships. Among the circumstances which must necessarily tend to raise the cost of production to some extent, were the insistence by great Municipal Corporations like the London County Council of the adoption of Trade Union wages, the condemnation by the late Government of sweating in connection with Army contracts, and the action of the present Government in limiting the hours of labour in the Government factories. If this unfair competition of foreign goods manufactured by means of cheap labour and by men who worked very long hours was encouraged, many working men would be thrown out of employment in this country. All that was asked was that the people should be told what kind of goods they were buying; and therefore he asked their Lordships to read the Bill a second time, first of all in the interests of commercial morality; secondly, in the interests of the honest manufacturers of the country; thirdly, in the interests of the consumers of the country; and, fourthly, as important a consideration as any, in the interests of the working men of the country.

Moved, "That the Bill be now read 2^a."—(*The Earl of Denbigh.*)

*The Earl of ONSLOW said, it was important to know what was the present state of the law, as some misapprehension existed on the subject in the minds alike of people in this country and manufacturers abroad. The law on the subject was that if any mark be put on the goods it should be an honest and not a misleading one. A strong feeling existed among producers of goods in this country that they were subjected to unfair competition with those who imported foreign goods. British producers had no objection to fair competition, but they thought that the middleman derived an undue share of profit through buying in a cheap market and selling in a dear market, while the article which he bought in the cheap market was sold as something else. The feeling therefore prevailed that something should be done to protect the consumer from having goods fraudulently passed off upon him. He trusted that the Bill would be read a second time, because there were a large number of interests in the country which were anxiously looking forward for some remedy in the nature of the present Bill. At the same time, as a word of warning, it would be well for their Lordships to carefully consider what would be the effect of the Bill on the producers of this country. His belief was that there were a large number of good and cheap articles produced abroad, and if it was announced by the terms of this Bill that such articles were made abroad it was possible their Lordships would find English consumers determining only to take the articles made abroad and rejecting the more expensive goods made in this country. He gave an instance within his own knowledge. Farmers in many parts of the country had been endeavouring to make hay contracts with the forage merchants for this season's crop. The answer that the farmers had received was to the effect that as the farmers had no hay to sell last year the contractors had to go abroad for a supply, and they had been so well treated abroad, and had found the hay so satisfactory, that they had made up their minds to deal with the foreign growers again for hay. He hoped that whatever action might be taken in this matter that consideration would not be lost sight of, or it might turn out that a law of that kind would cause a demand to spring up on the part of the working people of England very far from the wishes of the noble Earl; and it might be found that the working men of this country who produced English goods would call out for protection for the work of their own hands.

*Lord PLAYFAIR said, this Bill must obviously be made part of the Act of 1887, or it could be of no effect. For example it contained no penalty, and no definition of the goods to be marked with the name of the country of origin. Therefore, it was only by construing this Bill as a part of the Act of 1887 that it could have any effect whatever. The purpose of the Bill, however, was altogether different from the Act of 1887. The Act of 1887 was only directed against fraud and wilful misrepresentation, but the noble Lord tried to penalise honest trading here in order to get it within the Act of 1887, as fraud and misrepresentation. In the Preamble of the Bill the noble Lord said—

> "Whereas much fraud and misrepresentation takes place by reason of the importation of foreign goods"

—by whom ?—not by the importers; the noble Lord did not allege that, but—

"which goods are subsequently sold in the United Kingdom."

The noble Lord alleged that the fraud and misrepresentation took place when the goods were subsequently sold in the United Kingdom. But if the fraud and misrepresentation took place in the United Kingdom the Act of 1887 provided that any false representation made, any fraudulent trade marks, false representation of selling as English goods what were foreign goods, could be dealt with and punished; and therefore no new Bill was needed. In order to bring this Bill under the Act of 1887, honest trading would be made a fraud and wilful misrepresentation, which of course it was not. Traders might now import a cargo of iron, or of copper wire for electric lighting purposes, and the mark of the place or origin was not needed; but if the articles were represented to be English make, then the representation was fraudulent and punishable under the Act of 1887. Without that Act, which was directed against the forgery of trade marks, this bald Bill would be of no use at all; and it was not right, therefore, to try and make trading from foreign countries with this country a fraud and misrepresentation as the noble Lord was endeavouring to do by his Preamble. What was the real object of the Bill? The noble Lord must candidly admit that he had introduced it in the interests of Protection. It was to handicap foreign produce as against English produce. What was the definition of "goods" that was intended to apply in the present Bill? Under the definition of "goods" in the Merchandise Marks Act of 1887, every kind of article of commerce, agricultural produce, raw material, and manufactures was included. By this Bill it was intended that every kind of "goods" should be marked with the name of the country of their origin. There was no exception made of agricultural produce or fruit, or indeed any article of commerce, from the operation of this Bill, and if the Act passed without such a reservation being added to the clause as it then stood very great hardship would be done to the smaller retailers of fruit, such as costermongers and others, who might through want of knowledge of the effects of this Act upon that of 1887, subject themselves to a fine of £50, or to a sentence of two years' imprisonment. The Bill might have one excellent result to the minds of educationalists—that of teaching geography to the boys and costermongers, by the marking of packages with the country of origin, but it would not in the least aid in the selling of the apples, oranges, bananas, or other articles. Every small package of almonds or raisins was to be marked in quarter-inch letters—not by this Bill, but by another of a like kind proposed in another place. The Bill also would be very hard upon our fruit-growing colonies. How was the Bill to be worked? In the case of a cargo of deals from Norway, was every board and every portion of the board which might be used in a carpenter's shop for a small repair to be marked? Then, as to prison-made goods, the Bill would apply not only when the whole of the article manufactured was made in prison, but when any part of it was made there. How would that work in the case of matches, the wood for which was split in prison, but which were afterwards dipped in sulphur and phosphorus by matchmakers working outside? The importer would have in many cases, therefore, no means of ascertaining the true place of origin. How was that want of knowledge to affect the case of the legitimate buyer? But there were larger questions involved. This question had been considered over and over again, and a Committee appointed by the late Government in 1890 reported that an alteration of the law in the direction now advocated would inflict a serious injury upon trade and almost destroy certain classes of business. That Committee was presided over by Baron de Worms, and though the arch-Protectionist, Mr. Howard Vincent, voted against, nine members were in favour of the following recommendation:—

"Your Committee have heard evidence of several witnesses, who were in favour of compulsory marking of all goods with an indication of their origin. They are unable to recommend such an alteration in the existing law, as they are of opinion it would seriously restrict trade, and might destroy the business of warehousemen, commission agents, and small masters."

Such an enactment would of necessity involve the insertion of a clause in any International Convention, imposing similar obligations, in respect of goods made in this country, and sold abroad. If this Bill was adopted, a policy of retaliation against England would be sure to be taken up by other countries, and it was a question of the greatest importance to this country that our goods should have no restrictions placed upon their introduction into those countries with whom we did the greater portion of our commerce. He hoped, therefore, that the House would not permit the Bill to pass the Second Reading. It was not a complete measure, and could not be worked unless it was read in conjunction with the Bill of 1887, and if that were done honest trade would be branded as fraudulent.

THE MARQUESS OF SALISBURY: My Lords, two questions are raised by a Bill of this kind. The first is whether your Lordships approve of the object and sympathise with the aim of the Bill; and, secondly, whether you think its provisions do or do not require amendment? I shall not argue in favour of any of the details of the Bill, because I freely admit that a Bill of this character must require very careful examination in Committee. The noble Lord, however, did not go into the details of the measure at all, and his speech was one of a most extraordinary kind. I am afraid that the noble Lord has been lately too much in the society of that distinguished statesman the Chancellor of the Exchequer, whose practice seems to be, whenever he finds he has no arguments to advance against a measure he wishes to oppose, to shout some popular watchword and to allow that to replace the necessity for argument. In the same way the noble Lord, finding he had no real or even plausible arguments to urge against the Bill, fell back upon the right hon. Gentleman's example and shouted that this was a Bill of Protection. How can it possibly be a Bill of Protection? How can this be treated as a matter of Protection when all the Bill desires is to require that those who import goods into this country should state the truth respecting them? Yet absolutely nothing more is asked for by this Bill than that they should state the place of origin of those goods that they are selling to the public. The noble Lord, finding himself unable to attack the Bill, went off into a diatribe against some Bills which had obviously no connection whatever with the one we are now considering, and, as it turns out, he was really arguing against Bills which are still in the House of Commons and not involved in this Bill at all. Then the noble Lord told us of the terrible penalties which might be inflicted upon the costermonger who wanted to sell apples and oranges and bananas under the Merchandise Marks Act of 1887 as affected by this Bill. But this Bill is not the Merchandise Marks Act of 1887, and the effect of this measure would really be to lighten the penalties and save the costermongers from those ills which the noble Lord sees hanging over their heads. If every case containing foreign goods were marked with the place of origin there would be no danger that tradesmen would be tempted—as they are now often tempted, either through ignorance or any less presentable reason—to hide the real place of origin of his goods. The great hardship under the Merchandise Marks Bill is that it exposes men who are ignorant or careless of its provisions to exceedingly heavy penalties for their want of knowledge or their want of care. Now, if the cases of the goods they were selling were fairly marked on the face of them with the name of the place of origin of the goods they contained, surely that danger would be entirely averted. This is a Bill which, according to the statements of the noble Earl who moved the Second Reading, would, in fact, tend to make the Merchandise Marks Act a far more tolerable and easier measure than before. The important question is, whether the imported goods can be marked? Of course, we are all familiar with the old arguments about the matches, the needle, and the egg. It is impossible to stamp that class of articles with the name of the place of origin; but the cases containing them can be stamped, and a declaration can be exacted from the importer in which the place of origin would have to be entered. That would do something, at any rate, to make that kind of fraud less possible and less likely than it is now, and the British trader and British producer would be saved from that which everyone must admit is illegitimate competition — namely, the selling of foreign-made goods as English produce. That is the only protection against fraud. How far it is possible, and as to how many classes of goods it may be suitable, might be determined by inquiry; but in view of the important considerations which are involved, and of the very serious evils suffered from this illegitimate competition, it would, I think, be a very strong measure to reject this Bill on Second Reading. I should have preferred to invite your Lordships to consider whether it was not possible under this Bill to give the tradesman sufficient protection against fraud, and if it were found that that were possible we should be passing a measure of most salutary legislation. What the difficulties may be, and how you are to cope with them, you cannot tell until you go into the matter in detail; but I think it would be an unwise step if we said we do not sympathise with the tradesman, and that we do not accept the principle of this measure.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, I am not going to say a word in relation to this Bill from the point of view of Protection. My objection to the Bill is that it is absolutely impracticable. It suggests an idea, but provides no means of carrying it out, and it would be impossible to mould the Bill by the ordinary process of Committee into a practicable measure. I do not deny that the object of the Bill might be perfectly legitimate, that the place of origin of goods should be in-indicated provided it could be carried into effect; but it must be borne in mind that the person who imports goods from foreign countries is never deceived as to the place of origin. He knows perfectly well that they come from abroad, and the wholesale purchaser is equally familiar with that fact when he buys foreign goods. Therefore, so far as those persons are concerned, to insist on the place of origin being marked on the goods would simply be to tell them what they already know. Unless you provide for giving that information to those who eventually, in the process of distribution, purchase the goods by retail, you will do absolutely nothing by the Bill. That is what you are aiming at, but that would never be accomplished by this measure at all. It might be possible to mark a bale of cloth with the place of origin, but it would be impossible to mark every yard or every 10 yards of the cloth without destroying the purpose for which it is bought, and it is the same with many other kinds of goods. The man who is going to sell the cloth again divides it into smaller quantities, and would be asked nothing about the place of origin. You will, therefore, afford no protection unless you can provide that when the goods are distributed the place of origin shall be indicated. That is not practicable, and the Bill would not work. The noble Marquess says—"Why not take it into Committee and try to make it work?" If this were the suggestion of a new system there might be something to be said for that suggestion, but a Committee of your Lordships' House is already sitting on the question of marking meat and other foreign produce imported into this country. That Committee has reported that as to certain goods it is impracticable to mark their place of origin; while a Committee of the other House, having inquired into the subject, has come to the conclusion that it is impossible to carry out this system of marking. That is not a Committee composed of persons who are mad about Free Trade, but is composed of Members from different political Parties, and, with one exception, the Committee is unanimous that the proposal would interfere with commerce and be prejudicial to the interests of this country. Your Lordships are asked to accept this Bill, which contains no scheme for carrying its provisions into effect, simply in order that English produce shall be sold as much as possible; but even with that object in view it would, in my opinion, be unwise to read the Bill a second time, unless you can see your way to provide some practical means of giving it effect. By reading the Bill a second time I fear you would be holding out expectations which you will be unable to satisfy; and you would seem to be giving something when, in reality, you are giving nothing. But by checking commercial intercourse, by placing difficulties in the way of those who are importing foreign goods, you would be running the danger of checking exports to this country. All those are considerations which should be borne in mind. It would, in my opinion, be dangerous to read the Bill a second time unless we not only saw our way to some scheme by which its proposals could be advantageously carried into effect, but are satisfied that that may be done without imperilling interests which cannot be touched unwisely without the greatest possible risk.

LORD HALSBURY: My Lords, I cannot help thinking there is a great deal of rhetoric in my noble and learned Friend's statement that no good can be done. The Bill before your Lordships differs from anything previously suggested. I have knowledge myself of one or two Bills enacting that everything imported into this country should be stamped with its place of origin in some indelible manner. The novelty in this Bill, and that which renders it desirable there should be inquiry, is that for the first time some machinery is suggested by which such goods as are capable of being marked should be marked; and it would be for a Committee to determine the articles which could be properly marked. I do not understand the meaning of the very violent language used with regard to the country of origin being stamped on goods which are susceptible of being marked, and on the cases for smaller articles. It may be, when you have done all you can by these means through the machinery of the Customs, you will not entirely exclude fraud, nor insure that the distribution may not be fraudulent; but does it necessarily follow that you may not do something in this direction to prevent misstatements as to origin in the course of the distribution of imported goods in this country? A false description is an offence under the Merchandise Marks Act, but the difficulty arises if goods are imported without any marks upon them they may be distributed as being what they are not in reality. All that is desired is to provide against foreign goods being distributed fraudulently; and I think no better machinery for carrying that into effect could be found than the Customs. If a declaration were insisted upon by persons introducing such goods some impediment would be placed in their way, and that could be done if a Bill of this sort were passed. The object of the Bill is to prevent fraud, and your Lordships ought certainly to allow it to be read a second time. The object being good, and the proposition a novel one in respect of the machinery to be employed, it is not desirable that the Bill should be thrown out upon the possibly exaggerated statements which have been made by its opponents, of future injury to the trade of this country.

THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): I do not wish to go into the general argument at all, but I desire to point out a matter of some importance as to how the restrictions which would be involved on the importation of goods from abroad might affect our foreign treaties. I should doubt considerably, though I would not venture to lay down any doctrine positively on the matter, whether the passing of this Bill might not lead to remonstrances by foreign Powers in regard to those restrictions. The provision that goods made in prisons should when imported into this country be so marked cannot, I think, as anybody reflecting upon it will see, be of any use, inasmuch as such marking must necessarily depend on the action of the foreign Governments concerned. Is it expected that we should enter into negotiations with those Governments with the object of ensuring the marking of prison-made goods? If restrictions are to be imposed, why should we not have restrictions upon English goods, and why should not sellers here be compelled to give a guarantee that the goods sold by them are of English origin. Where should we be landed then? Supposing you were to require it, how could you possibly tell whether goods were of English origin or not when they came to be sold in retail? I have often heard that articles known to be made in this country are deliberately sold here on a large scale as if they are foreign goods.

THE MARQUESS OF SALISBURY: That is already provided for under the Merchandise Marks Act.

THE EARL OF KIMBERLEY: No, that is exactly what I wish to point out. The Merchandise Marks Act does not prevent the sale of those goods by retail in the least, and they are constantly sold as "made abroad." Of course, if there are marks a penalty can be inflicted. Though I would not say that this is a Bill absolutely favouring Protection, I assert that it constitutes an endeavour to place foreign goods at a disadvantage in regard to English goods. That, I maintain, is the object of the Bill.

THE DUKE OF RUTLAND thought that the object was precisely the reverse of that which had been stated by the noble Earl. The desire of its promoters was to prevent foreign goods from receiving undue advantage in regard to English goods.

On Question? their Lordships divided:—Contents 49; Not-Contents 26.

Resolved in the affirmative.

Bill read 2ª accordingly, and committed to a Committee of the Whole House.

UGANDA.

QUESTION. OBSERVATIONS.

*Lord **STANMORE** rose to ask the Secretary of State for Foreign Affairs—1. Whether, in consequence of the decision of Her Majesty's Government not to take into consideration the question of the construction of a railroad from the East Coast of Africa to Kikuyu, it is the intention of Her Majesty's Government to place upon the Victoria Nyanza and Lake Albert the steamers recommended by Sir G. Portal to be in that event placed there; and 2. Whether the decision announced with regard to Unyoro involves the abandonment of the forts erected, and the withdrawal of the force stationed, in that country? He said, their Lordships would recollect that when about 10 days ago the Secretary of State for Foreign Affairs stated the intentions of Her Majesty's Government with regard to the administration of Uganda the noble Earl dealt largely with negatives. He told the House, amongst other things, that it was not the intention of Her Majesty's Government to extend an active protectorate over the States immediately surrounding Uganda; that it was not intended that the stations on the road from Mombasa to Uganda should be under the control of the Commissioner in Uganda; and, above all, that it was not intended to commence the railway from the coast or even to take into immediate consideration whether such a railway was or was not desirable. It was needless to repeat with what earnestness and reiteration the necessity for making that railroad had been pressed at different times on Her Majesty's Government. That railway was the keynote of the Report of Sir Gerald Portal, who went so far as to assert that he

> "had no hesitation in saying that any organised system of administration or plan for the improvement of this country which may be devised must be in the nature of a makeshift."

But Sir Gerald Portal either foresaw, or discovered after his return home, that the reluctance of the Government to embark on this enterprise was likely to throw in its way obstacles which might prove fatal to it. He therefore, in view of the possibility that the railway scheme might fail to be carried out notwithstanding all he had said in its favour, suggested in the last few paragraphs of his Report another possible plan, not as an equivalent to the railway scheme, but as a substitute for it if it were found altogether impracticable. That recommendation consisted in increasing the force on the Great Lakes and placing there steamers of a larger size than had been originally contemplated. It was not very safe to trust too much to internal evidence; but, if we might trust to it, one would be inclined to say that those paragraphs of the Report were an addition and an afterthought, and a somewhat hasty afterthought; because when they came to examine it they would perceive that while the scheme for putting larger steamers upon the Lakes as a substitute for the railway would not meet more than a few of the objects that the railway would carry into effect, its initial cost in the first year would be greater than the initial cost of commencing the work of the railway, though no doubt the plan of placing the steamers upon the Lakes would be cheaper in subsequent years than the construction of the railway. Yet the loss on the annual expenditure on the steamers would be one that would go on permanently, year after year without diminution, while the loss on the railway might every year be expected to diminish as the freight upon it and its receipts increased. In these circumstances he did not think that the alternative scheme was one which it was desirable to adopt; nor, after what the noble Lord had told them about the inability of this country to bear the expense, did he think that it was at all likely to be adopted when it was found that the initial cost would be greater than that of commencing a railway. But, still, it would afford a real reason for the rejection of the one scheme by Her Majesty's Government if they had accepted the other. It might be a bad reason, but still it would be an assignable reason. Her Majesty's Government, if they adopted it, would be in a position to say, "Our Representative—that is to say, our Commissioner—in Uganda has put before us two schemes; we reject the one and take the other." He did not think it likely that Her Majesty's Government would say that; but if they did, it would afford an explanation of the rejection of the railway scheme. But, if the Government declared that they rejected both schemes the position was very different and rather curious. Everyone who had been connected with the administration of Uganda, or who had had anything to do with it, had urged in the strongest language, backed by the most forcible reasons, the construction of the railway, but Her Majesty's Government said, "No; we will not take either of these schemes. We think that we know a great deal better than any of these people who have been concerned in the administration of Uganda, and we firmly believe that the Protectorate will get on capitally without either railroad or ships." But they had not given for that belief one single reason, nor had they supported it by argument. It was simply the *ipse dixit* of Her Majesty's Government that Uganda could get on very well without these things. On many points connected with Uganda those who had had to do with it differed, and differed widely, from each other. Experts, so far as his experience went, were rather apt to do so; but on this point they all agreed. There was an unanimous concert of opinion amongst all those who had been engaged in the matter that the construction of this railway was absolutely necessary if the Protectorate was to be of any value whatever. Therefore, the noble Lord the Secretary of State for Foreign Affairs must forgive him if he preferred the opinion of all those who had been practically concerned in the matter, backed by clear and convincing reasoning, rather than the dictum of Her Majesty's Government, backed by no argument at all. He said "backed by no argument at all," for the one argument which had been used as a reason why the railway should not be constructed—the argument of expense—though a very important argument no doubt in itself, was altogether irrelevant to the question of whether the railway was or was not essential to the administration of the Protectorate of Uganda. It would really almost seem as though Her Majesty's Government were not alive to the vast importance which had been attached to the question of transport. They had been told by everyone who had a right to speak on the subject, that whether they regarded this question of Uganda as an administrative question or as a financial question, or as a commercial question, the question of transport always came to the front. As Sir Gerald Portal had expressed it—

> "All these questions resolve themselves into the all-important and overshadowing question of transport and communication."

He was the more afraid that Her Majesty's Government had hardly realised the importance of that point from something which fell from the noble Lord the President of the Council the other night. The noble Lord, to his (Lord Stanmore's) astonishment and alarm, said it would be a question for consideration on some future occasion whether it would not be a greater advantage to have a telegraph line to Uganda than a railway. The object in view was not the more rapid transmission of intelligence, but the more rapid transport of men and stores. The construction of an electric telegraph would not facilitate the passage of one ounce of goods from the coast to Uganda nor shorten by a single hour the length of the march, nor diminish the fatigues of that march which had already proved fatal to so many valuable lives. It could not be too often repeated that, although the route through the British sphere of influence to Uganda was shorter, that through the German sphere was easier and cheaper. He had been informed that a large part, if not the greater part, of the last Government stores that were sent to Uganda were sent by the German route, and that we had to pay an *ad valorem* Customs Duty of 11½ per cent. in consequence. Things were bad enough as they were at present, for even as things were the advantages of the German route would cause it to be preferred; but would they remain as they were? Certainly not. The reason which Her Majesty's Government had put forward for not making the railway was the great expenditure that would have to be incurred this year on account of the Navy; but, as the expenditure upon the Navy was to be spread over five years in, he presumed, nearly equal amounts, the same argument would be put forward every year against the construction of the railway. Well, did their Lordships think that all this time, our neighbours in Uganda would remain inactive? Up to the present time the prospect that if Great Britain determined to retain Uganda she would also naturally set about ensuring her communication with the coast had prevented any other enterprise on a great scale being commenced. But that prospect had been removed by the declaration of the Secretary of State, and they would unquestionably see before the five years were over, a railway commenced, and very probably completed, through the German sphere of influence. The consequence would be that by the time we thought about constructing a British line it would be too late. There would not be traffic for two railways, and the one which was begun first would be the one which would probably win the day. The subject was not one which could be put off now and taken up again at pleasure. It was not a matter as to which we might consider at some future time whether it might or might not be desirable. Now was the time. If failure were courted he did not know that Her Majesty's Government could have invented a better method of bringing it about than by establishing this nominal Protectorate without the means of communication with the coast, and by allowing it to be borne down by enormous transport expenses, while losing all the advantages that might be derived from Customs Dues. The Custom Duties would all go to the German authorities, and the trade would all go into the hands of the German traders. This country would find its Protectorate so poor and worthless that probably in the end it would withdraw from it as being no longer able to maintain it. When it was a question as to whether we should go to Uganda at all or not, there were many who might have hesitated to return an affirmative answer, but the late Government had decided that question. At a later period it might still have been possible to withdraw—though he doubted whether it could have been done so without some dishonour or disgrace—but that possibility had been disposed of by the present Government. What could not be done with any credit was to establish a Protectorate and invite another Power, a friendly Power if you will, but still a rival Power, to undertake the enterprise which we had not the courage to undertake ourselves, and to supply those means of communication which would practically make a present to that Power of the revenues and of the advantages which we might derive from the Protectorate. As to his second question, about two years ago a line of forts was erected by Captain Lugard across Unyoro, with the object of preventing raids to the south of the line. Those forts were afterwards abandoned and the garrisons withdrawn. Later, another line of forts not identical with that of Captain Lugard, and to the north of it, but essentially for the same purpose, had been established. Since he had given notice of his questions the subject had been discussed in the other House of Parliament, and if he rightly understood the answer given by the Under Secretary for Foreign Affairs the forts were held to have been put up for the protection of Uganda. It was considered as a defensive measure for the defence of Uganda. That was very natural, and if it were so he presumed they would be maintained, and had consequently nothing more to say. But it was well that the matter should be made clear. It was difficult to make those who had had no personal experience of dealing with savage races to appreciate the dangers of vacillation. But to those who had had that experience, and there were several noble Lords in the House who had, he would confidently appeal to say whether anything was more likely to excite suspicion and distrust in the native mind than the policy of establishing, withdrawing, re-establishing and withdrawing a second time. There was another matter he desired to refer to, though he had not put a question on the Paper with regard to it, because he had nothing to ask, as the statement of the noble Lord had been perfectly explicit. He would merely express his regret that the stations between Uganda and the coast were not to be placed under the authority of the Commissioner in Uganda. On those stations, and the supplies obtained from them, the very existence of the settlement in Uganda might depend. According to the scheme now proposed, the only way in which the Uganda Commissioner could remedy any mistake of the Commissioners on the road was by appealing to the Foreign Office, and then eight months must elapse before he received his reply. Finally, he would urge, above all things, the vast importance of the appointment of the Commissioner for Uganda. Even if a man possessing the exceptional qualities which were necessary was appointed, there would always be danger that the ineradicable suspicions of savages might upset the arrangements the Government had made; but if there were not such a man, only the ordinary commonplace official who looked to his appointment merely as a stepping-stone to something better, and who looked to Members of the House of Commons and the London evening papers for guidance, then trouble was absolutely certain. Find your man with care, but, having found him, trust him. Under a man who was not fully trusted, and whom they would try to keep in check from home, there were quite certain to be unpleasant occurrences, possibly disaster of a grave and serious character, such as this country would be happy to escape from without the loss of honour also.

THE EARL OF KIMBERLEY: My noble Friend has spoken at great length with respect to the railway, to which his Notice does not refer, and he has said extremely little about the steamers, to which his Notice does refer. I shall not be drawn into a discussion of the railway; but with regard to the steamers all I can say is this—that all the recommendations of Sir Gerald Portal, which are very numerous, are under consideration, but I cannot at present say how far the recommendation about the steamers may be adopted. I am afraid—from the opportunities I have had of judging—that if I were to express an opinion, being only the opinion of Her Majesty's Government, it would have very little weight with the noble Lord. With regard to his second question, referring to Unyoro, Colonel Colville, the acting Commissioner in Uganda, is authorised to take whatever measures are indispensable for the safety and defence of Uganda; and if Unyoro continues hostile it will be for Colonel Colville to judge of the military measures which are necessary for that purpose.

THE MARQUESS OF SALISBURY: What force has Colonel Colville with him?

THE EARL OF KIMBERLEY: I do not think I could tell the noble Marquess off-hand. But it comprises a really useful and valuable force of Soudanese, who are the remnants of one of the regiments of Emin Pasha, and there are also a very large number of armed natives of the country, who have been, as I gather, largely employed in Unyoro. But the most valuable portion of the force is undoubtedly the Soudanese. As to the arrangements for the management of the country between Uganda and the coast, it is simply a question of convenience and administration. If the noble Lord looks into the matter he will see—though the question is not yet absolutely decided—that the management of the transport to the coast can be better done by the Commisssioner at Zanzibar with a Sub-Commisioner under him than by the Commissioner at Uganda. Of course, the former would be in constant communication with the latter and would be aware of what his wishes were.

[The subject then dropped.]

STRANORLAR AND GLENTIES RAILWAY.

QUESTION. OBSERVATIONS.

*THE EARL OF MAYO said, he wished to ask Her Majesty's Government why the light railway projected, and now in course of construction between Stranorlar and Glenties had not been completed? This railway was one of those inaugurated under the scheme of light railways started by the last Chief Secretary for Ireland. He was sure if he could make him understand how slowly this work had been carried out the noble Lord who had to answer the question would be as indignant as he was. He (the Earl of Mayo) knew the country very well, and could assert that for the past two years the work had been done in this way: groups of peasants were to be seen working here and there—nothing further. The railway from Donegal to Killibegs, which had been constructed under difficult circumstances—a bridge having to be built over the River Inver—was finished, and yet the Stranorlar Railway was dragging its weary length along. The stations were only made of tin—that was to say, of corrugated iron—and those who took an interest in Donegal were unable to find a reason why the railway had not been finished before this, and trusted that the Government would take care to compel the contractors to complete it.

THE EARL OF ROSEBERY said, he was informed that the delay in the construction had been due in great part to the difficulties met with by the contractors in getting possession of the necessary land, in addition to the difficulty of construction. Though the progress made by the contractors had not been rapid, the engineers of the Board of Works had given constant attention to the matter, and the Board had not relaxed its efforts to expedite the construction of the line. It was hoped that the railway would be completed by the end of August or beginning of September.

THE EARL OF MAYO said, the difficulty was at the Glenties end of the line. A Judge had made an order in Court giving a year's extension of time. That had long since elapsed, and still the railway seemed to drag its weary length along.

THE EARL OF ROSEBERY: Still, if the railway is completed by the end of August it will be satisfactory.

THE EARL OF MAYO: I hope it will be.

WATER ORDERS CONFIRMATION BILL. [H.L.].—(No. 44.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [H.L.].

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [H.L.].—(No. 47.)

House in Committee (according to Order): Amendments made: Standing Committee negatived; The Report of Amendments to be received To-morrow.

The Earl of Mayo

GAS ORDERS CONFIRMATION (No. 2) BILL [H.L.]—(No. 42.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

TRAMWAYS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 43.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 8.) BILL. (No. 73.)

Read 3ª (according to Order), and passed.

INDIAN RAILWAY COMPANIES BILL. (No. 86.)

House in Committee (according to Order): Amendments made: Bill recommitted to the Standing Committee; and to be printed amended. (No. 101.)

COMMITTEE OF SELECTION FOR STANDING COMMITTEES.

Report from, that the Committee have added the Lord Braye to the Standing Committee; read, and ordered to lie on the Table.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL.

Brought from the Commons; Read 1ª; and referred to the Examiners.

House adjourned at ten minutes before Seven o'clock, till To-morrow, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Monday, 11th June 1894.

QUESTIONS.

THE PANAMA CANAL.

COLONEL HOWARD VINCENT (Sheffield, Central): I beg to ask the Under Secretary of State for Foreign

Affairs if, having regard to the development of British commercial interests in Central and South America likely to ensue from water communication being established through the Isthmus of Panama, Her Majesty's Government would be disposed to favourably entertain an invitation from the French Republic to the Great Maritime Powers to join with her in determining, by means of an International Technical Commission, the possibility of continuing the canal works through the opposing Cordillera, and thus completing the half abandoned by the original Panama Canal Company?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Her Majesty's Government have received no communication from the French Government on this subject; it would therefore be premature to express an opinion on the matter.

ST. PAUL'S SCHOOL

MR. J. LOWTHER (Kent, Thanet): I beg to ask the Vice President of the Committee of Council on Education whether he will lay upon the Table of the House Copies of any Communications addressed to his Department by the Worshipful Company of Mercers, the Governing Body of St. Paul's School, and others, with reference to the scheme framed by the Charity Commissioners relating to St. Paul's School; and whether he will undertake that no final step is taken in the matter until an opportunity has been afforded to the House of Commons of expressing its opinion thereupon?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): It would be premature and, as I understand, without precedent, to lay on the Table communications received with regard to a Scheme still under consideration. Should the Scheme be approved by the Education Department, the Governing Body or other parties affected by it may claim that it shall be laid before both Houses of Parliament.

THE TOBERMORY PROCURATOR FISCAL.

MR. CALDWELL (Lanark, Mid): I beg to ask the Lord Advocate whether he is aware that Mr. W. Sproat, Procurator Fiscal, Tobermory, is acting as law agent for the Duke of Argyll and Marquess of Lorne in an action for ejectment and forfeiture of croft against John Macdonald, crofter, Kilkennick, Tiree; and, in view of the promise of the Lord Advocate on the 24th of May, 1892, what steps he proposes to take in the matter?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): I am informed that Mr. Sproat is acting as agent for the Duke of Argyll, in an action in the ordinary Courts, for the recovery of a sum of £20 15s., the amount of arrears due in respect of rent which was fixed by the Crofters Commission at £4 15s. I do not find that the late Lord Advocate gave any promise on the 24th of May, 1892, and I have no power to prevent Mr. Sproat from engaging in private practice, seeing that he is not restrained by the terms of his Commission from doing so.

MR. CALDWELL: I shall call attention to this matter on the Estimates.

IRISH BOARD OF WORKS INSPECTORS.

SIR T. ESMONDE (Kerry, W.): I beg to ask the Secretary to the Treasury if the Inspectors of the Board of Works in Ireland have twice presented Memorials to the heads of their Department for transmission to the Treasury, praying the Treasury to re-consider the Memorial presented by these officers in December, 1892, and the Treasury's answer thereto; and if these Memorials have been received by the Treasury; if not, for what reason?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): I am informed that the statement in the first paragraph is correct. The Board of Works have not transmitted the Memorials to the Treasury. It is entirely in the discretion of the Board to forward them or not, but no doubt they would consider before doing so, whether any new circumstances had arisen since the last application was refused which would justify a fresh appeal to the Treasury.

THE GLENBEIGH SHELL FATALITY.

SIR T. ESMONDE: I beg to ask the Secretary of State for War if his attention has been called to an accident which took place recently at the artillery range at Glenbeigh, County Kerry, when through the bursting of a shell several persons lost their lives and others were seriously injured; if he can explain how the accident occurred; whether any, and, if so, what, precautions had been taken to prevent it; whether the Government will consider the question of compensating the persons injured, and the families of those killed, by this accident; and whether the War Office Authorities will institute an inquiry, with a view to ascertaining how similar accidents can be prevented in the future?

***THE SECRETARY OF STATE FOR WAR** (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The sad accident which occurred at Glenbeigh on the 2nd instant was caused by some civilians tampering with an unexploded shell. Every possible precaution is taken to prevent accidents. Notice-boards, explaining the danger of touching projectiles, are posted in the village, at the hotel, the chapel, and the post-office; and all persons going into the camp, or moving about the range, are personally cautioned by both officers and men. It is much to be regretted that in spite of all these warnings persons should foolishly meddle with shells; but when an accident follows upon such conduct it is hard to see how the Military Authorities can be held responsible.

GOVERNMENT STATIONERY CONTRACTS.

SIR W. HART-DYKE (Kent, Dartford): I beg to ask the Secretary to the Treasury whether the Stationery Office have been giving orders for the supply of paper from abroad; if so, whether he can state the amounts of such orders and for what special purpose they have been supplied; and whether he will state the names and addresses of the foreign firms which have supplied paper to the office?

SIR J. T. HIBBERT: No, Sir; the Stationery Office has not been giving orders for the supply of paper or of any other article from abroad. Orders are, in fact, not given to firms outside the United Kingdom. Such articles as paper are not obtained by contract, but are bought as required in the open market; and it is not possible to follow the manufacture of articles supplied by the firms tendering.

Sir T. Esmonde

ASHTON-UNDER-LYNE SEWERAGE SCHEME.

MR. HARROP SIDEBOTTOM (Stalybridge): I beg to ask the President of the Local Government Board whether application has been made to the Local Government Board by the Ashton-under-Lyne Corporation for borrowing powers to enable them to carry out separate sewage works on a plot of land known as Plantation Farm, which is outside their own boundary and within the district of the Dukinfield Local Board of Health; whether he is aware that the whole question of the disposal of the sewage of the towns of Ashton-under-Lyne, Stalybridge, Dukinfield, and Audenshaw, all in the valley of the River Tame, was fully inquired into during six days of last Session by the Police and Sanitary Committee of this House, with the result that the Committee advised an amalgamation of all these authorities for sewage treatment; whether the Local Government Board have always supported such amalgamation of these authorities for sewage treatment; whether he is aware that the Cheshire County Council and the other authorities named have opposed the proposal of Ashton-under-Lyne to treat their sewage on Plantation Farm, and that the inhabitants of Dukinfield have unanimously and repeatedly protested in three public meetings and otherwise against Ashton-under-Lyne sewage being brought in their midst, to the serious detriment to the health of a populous district; and whether, in view of the fact that if such borrowing powers be granted to the Ashton-under-Lyne Corporation the carrying out of the recommendation of the Police and Sanitary Committee for the creation of a joint scheme of sewage disposal for all these towns in the Valley of the Tame will be rendered impossible, he will refuse this application?

MR. ADDISON (Ashton-under-Lyne): Arising out of that question, may I ask whether all the matters referred to in it were not fully investigated and discussed at a local inquiry under the Local Government Act during five days in March last, whether the Dukinfield Local Board were not heard by counsel and their witnesses fully examined; whether the Police and Sanitary Committee did not, through their Chairman, say that if no agreement could be come to for a joint scheme, they would be in favour of the local scheme; and did it not appear from the evidence that Dukinfield could only be brought into the joint scheme on a basis impossible to the larger authorities concerned?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): It is a fact that a local inquiry was held, and all these questions were gone into; but as to the remainder of the question of the hon. Member for Ashton-under-Lyne, I must ask for notice. In reply to the hon. Member for Stalybridge, I have to say that the Ashton-under-Lyne Corporation have applied for borrowing powers in respect of sewage works on the Plantation Farm. I am aware of the course advised by the Police and Sanitary Committee last Session with respect to the disposal of the sewage of Ashton-under-Lyne and the other towns alluded to. The Board have urged on the authorities such a combination as the Committee favoured, and the Board offered the services of an Inspector at a conference for the purpose of assisting the authorities in coming to a mutual arrangement. But the Town Council of Ashton-under-Lyne declined to take part in such a conference on the ground that an agreement between the authorities was impracticable. I am also aware of the objections which have been urged to the scheme for Ashton-under-Lyne. A local inquiry on the subject which was held by one of the Board's Inspectors extended over a period of five days, and at that inquiry full opportunity was given to those who objected to the scheme to state their objections. Since the inquiry the Board have pointed out to the Town Council certain matters in respect of which their scheme appeared to require revision, and the reply of the Town Council is now under the consideration of the Board.

TRADE SOCIETIES AND THE POST OFFICE SAVINGS BANKS.

MR. HOWELL (Bethnal Green, N.E.): I beg to ask the Postmaster General if he will state to the House the total amount of deposits and investments standing in the name of the various Trade Unions of the United Kingdom, under the head of Societies, in the Post Office Savings Banks, and in the Trustee Savings Banks respectively, as nearly as possible up to date?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): The total amount of deposits and investments standing in the name of the various Trade Societies of the United Kingdom in the Post Office Savings Banks on the 31st of October, 1893—the latest date for which statistics are available—was: From 491 Trade Societies with balances over £300, £327,672; from 2,534 Trade Societies with balances under £300, £168,848, making a total of £496,520, including £521 in Government Stock. I have made inquiry of the National Debt Commissioners, but they are unable to furnish the figures respecting Trustee Savings Banks.

ALLEGED INTIMIDATION IN WEXFORD.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to a meeting held at Tagoat, County Wexford, on Sunday, the 20th of May, and reported in *The Wexford People* on the 23rd of May, which was convened for the purpose of aiding in an effort to rout the grabbers who had taken possession of evicted farms in the locality; whether he is aware that one of the speeches delivered at this meeting was a direct incitement to boycott Mr. Thomas, of Martinstown, who, in the exercise of a legal right, had taken three farms which had been vacant for five years; whether men who incite to, and who join in, a conspiracy to boycott an individual are guilty of an illegal act; and if he will consult the Law Officers of the Crown as to whether the law was broken at Tagoat on the occasion in question?

MR. THOMAS HEALY (Wexford, N.): Is it not the case that the only counsel given at the meeting referred to was that the people should follow the advice generally given by the Primrose League?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): I do not know that that was the sum total of the advice given, but I do not say that it went much, if at all, beyond that. The newspaper report of the proceedings at the meeting referred to in the question of the hon. Member for South Tyrone shows that resolutions were passed and language used denouncing the practice known as landgrabbing and recommending exclusive dealing ; but the names of individuals are not mentioned in this connection. No reference was made to the name of Mr. Thomas, of Martinstown, at the meeting, and the Law Officers advise me that there is nothing to show that "one of the speeches delivered at the meeting was a direct incitement to boycott him," as alleged in the question. Persons who incite to or join a conspiracy to injure another by boycotting, or other means, are guilty of an illegal act. The Law Officers have advised, however, that a newspaper report is not legal evidence of what occurred at the meeting. Nor are they able to say that the law was broken at this meeting even on the assumption that the newspaper report was accurate, as no particular individual was named or pointed out, and general denunciations of landgrabbing, not directed against an individual, are not evidence of a conspiracy to injure him. I may add that the police report that the meeting has had no effect whatever on Mr. Thomas or anyone else.

Mr. T. W. RUSSELL ; As the right hon. Gentleman has stated that no one was mentioned by name at this meeting, I must ask him whether he knows that at a committee meeting of the National Federation, held on May 16th, the public meeting on the 20th was arranged for the purpose of taking notice of the action of Mr. Thomas, and that *The Wexford People* on the 19th directed attention to the meeting as being held for that purpose ; and whether, in view of the fact that the committee of the Federation specially singled out this man and advised that the meeting be held, he still thinks it is correct to say that no person was directly referred to at the meeting ?

Mr. J. MORLEY : The hon. Member's question refers to the meeting on Sunday, May 20th. In the proceedings at that meeting, as reported in *The Wexford People*, there was no reference whatever to Mr. Thomas. I must repeat what I have said frequently—namely, that no ill effect has followed from those proceedings, and it is the opinion of the most competent officers in Ireland that if they hunted up every case of supposed intimidation, as the hon.

Mr. J. Morley

Member does, and founded a prosecution upon it, the effect would be to increase disorder in Ireland rather than to lessen it. No people are so little pleased with the course taken in connection with these matters by the hon. Member than the people who really wish to see intimidation put down.

Mr. T. W. RUSSELL : With reference to what the right hon. Gentleman has said, I hold in my hand a letter [*Cries of* "Order"!], and as a matter of personal indulgence I ask to be allowed to quote from it, on the ground that the right hon. Gentleman has stated that the people affected object to the course of procedure which I have adopted. I have taken this course of procedure at the direct request of the persons involved. The right hon. Gentleman has stated that these people are not injured by the meeting. I desire to read one extract from the letter, upon which I shall ask a further question. The letter says, after the meeting was addressed by the hon. Member for Wexford, the

> "miller refused to grind corn for us, as he might lose 40 customers if he did so. Two of our workmen have left. Our solicitor has refused to act for us."

[*Cries of* "Order"!]

Mr. SEXTON (Kerry, N.) : I rise to Order. Is it a fair use of the practice of interrogation to read without notice passages from a letter introducing matters of fact which we have had no opportunity of testing ?

*Mr. SPEAKER : After the statements of the Chief Secretary I think some latitude should be allowed to the hon. Member. The right hon. Gentleman made some statement in the exercise of his discretion—with which I am not finding fault—which the hon. Member is now seeking to rebut in the nature of a personal explanation. Therefore, under the circumstances, I think the hon. Member should be allowed to proceed.

Mr. T. W. RUSSELL : I submit that I am justified in asking the right hon. Gentleman, after reading from the letter, whether he is entitled to stand at the Table and say that those proceedings did not injure anybody ?

Mr. J. MORLEY : Even after what the hon. Member has read I think I am entitled to repeat what I first stated—namely, that the police have reported to me that the meeting has had no effect whatever—these are their own words—either on Mr. Thomas or anyone else. The hon. Member has now read a passage which will, of course, induce me to apply for further information.

Mr. SEXTON: I wish to ask whether a resolution was not unanimously carried at the meeting in question declaring that landgrabbing should be opposed by legal and constitutional means; whether the chairman, in winding up the proceedings, did not declare that a man who committed an unconstitutional act was worse than the landgrabber himself; and whether public order is not less concerned in meetings which have no ill consequences than in numerous cases in which landgrabbers have first committed outrages and then claimed compensation in respect of them?

Mr. J. MORLEY: I believe a resolution was passed in the terms stated by my hon. Friend.

Mr. MACARTNEY (Antrim, S.): Will the Government endeavour to obtain legal evidence of what does occur at these meetings?

Mr. J. MORLEY: That would depend on the circumstances of the particular meeting. I shall certainly reserve to myself the right of deciding when it is or is not proper to send an official note-taker.

Mr. T. W. RUSSELL: Seeing that this matter cannot be argued out by question and answer, may I ask the Chancellor of the Exchequer whether he can state when the Motion for the Chief Secretary's salary is to be brought forward? The whole question may then be raised.

Mr. J. MORLEY: A Vote affecting his salary and an Amendment by the hon. Member thereon were before the House not long ago. The hon. Member could have raised the question then.

Mr. T. W. RUSSELL: Yes; but the Motion was closured, and we had no time to bring it on.

THE EMBARKATION OF TROOPS.

Colonel PALMER (Gravesend): I beg to ask the Secretary of State for War whether, in view of the fact that Gravesend was for many years the port of embarkation and disembarkation of Her Majesty's troops to or from abroad, and that exceptional facilities are offered by the River Thames approach, with its three deep-water piers and three distinct lines of railway connected with Chatham, Aldershot, Colchester, and, in fact, all parts of the country, he will consider the advisability of again selecting Gravesend as a port of embarkation and disembarkation as formerly?

*Mr. CAMPBELL-BANNERMAN: When embarkations of troops take place from the Thames it is found that the docks, in which transports lie alongside the quay, afford greater convenience than Gravesend, where it has been found that tenders have to be employed. But, in any case, in time of peace the southern ports are much more convenient for embarking troops than the Thames.

THE CROWN AND UNWILLED PROPERTY.

Colonel PALMER: I beg to ask the Secretary to the Treasury if his attention has been drawn to the fact that the estate of one Mrs. Eliza Adams, who died at Lewisham on 7th June, 1893, and consisting of £202 0s. 10d. Two and Three-quarter per Cent. Stock, and £192 11s. 2d. in the Post Office Savings Bank, has been taken by the Crown on the ground that the said Mrs. Adams left no surviving relatives; whether he is aware that Amos Adams, a bricklayer, and husband of the said Mrs. Adams, only predeceased her by a few months, leaving a brother now living, one Alfred Adams, who is an old man in poor circumstances; whether he is aware that the said estate was derived from the earnings of Amos Adams, and not from the earnings of Mrs. Adams herself, who had no separate estate, business, or earnings; whether Alfred Adams would now have been legally entitled to the said estate, but for the accident of his brother predeceasing his wife by a few months; and whether, under these circumstances, the Treasury will consider the equity of making a grant out of the estate to Alfred Adams?

Sir J. T. HIBBERT: The estate consisted of the particulars mentioned, and the statement in the second paragraph is correct. It has been stated that the estate was derived from Amos Adams the husband, but the securities stood in the name of the deceased during the lifetime of her husband. But the question whether the estate was or was not derived from the husband, as well as the answer to the hypothetical question in the fourth paragraph, would not affect the liability of the Treasury Solicitor, as administrator, to the wife's next-of-kin. The application of Alfred Adams has been considered and refused by the Treasury in accordance with the established practice in such cases, and I cannot undertake to reverse the decision.

COLONEL PALMER: Bearing in mind the circumstances I have mentioned in the question, will the Treasury give the matter further consideration ?

SIR J. T. HIBBERT was understood to say that the decision arrived at could not be altered.

COLONEL PALMER: Then I will take the earliest opportunity to call attention to this grossly unfair case.

MR. BARTLEY (Islington, N.) asked the Treasury to take a fair and reasonable view of this matter, inasmuch as the money evidently belonged to the family, and that it was only under a technical rule that it had been "grabbed" by the Treasury ?

SIR J. T. HIBBERT : I do not agree that it has been "grabbed" by the Treasury. We always take a fair and reasonable view, but we are bound to act under legal advice.

SMALL-POX AT RAWTENSTALL.

MR. SNAPE (Lancashire, S.E., Heywood) : I beg to ask the President of the Local Government Board if his attention has been called to the dispute between the Rawtenstall Corporation and the Haslingden Board of Guardians, in consequence of which a tramp tailor, stricken with small-pox in a lodging-house containing 40 or 50 inmates, who was ordered on Tuesday last into the hospital by the Medical Officer of Health, but could not gain admission, was not allowed to re-enter the lodging house ; whether the man suffering from this dangerous disease was then seen drinking at night in the Queen Vaults, Rawtenstall, and afterwards slept at a common lodging-house at Newchurch, disappearing next morning and disseminating infection wherever he went ; and whether the authorities responsible can be made accountable for neglect of duty ?

***MR. SHAW-LEFEVRE** : My attention has been drawn to this case, and I believe that the facts as regards the man referred to wandering about whilst suffering from small-pox, and being a source of serious danger to those with whom he came in contact, are substantially true. It is greatly to be regretted that arrangements were not made for the removal of the man to the hospital of the Corporation, and so far as I can learn it was in consequence of differences between the Corporation and the Board of Guardians as to the rate of payment to be made for the maintenance of pauper patients in the hospital that this difficulty arose. An Inspector of the Board has been making inquiries in the district as to the case, and I learn from him that a special meeting of the Guardians and also a meeting of the Corporation will be held to-morrow, when I trust such arrangements will be made between the two authorities as will render impossible a repetition of such a scandal.

AGRICULTURAL DEPRESSION IN ESSEX.

COLONEL LOCKWOOD (Essex, Epping) : I beg to ask the President of the Board of Agriculture whether the attention of Her Majesty's Government has been called to the Report of Mr. R. Pringle upon the condition of certain agricultural lands in Essex ; and whether, considering the necessity for immediate relief from a state of affairs so disastrous, he is prepared to suggest any remedial measures between this date and the issue of the Report of the Royal Commission ?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden) : I am afraid I can only refer the hon. Member to the replies given by my right hon. Friend the Leader of the House and myself to the similar questions which were addressed to us a few days ago by the hon. Members for the North Eastern and South Eastern Divisions of Essex. It was with a view to consider whether any remedial measures were practicable to meet the depression in agriculture, which exists in so acute a form in the particular district visited by Mr. Pringle, that the Royal Commission was constituted, and we should be only too happy to find that the ability and labour they are devoting to the subject have had a successful result.

COLONEL **LOCKWOOD**: Will the right hon. Gentleman permit me to point out the latter part of my question refers to the necessity of immediate relief in regard to a state of things which is simply disastrous. Is it not improbable that the Royal Commission will be able to report during the present year?

MR. **H. GARDNER**: I have no special information as to when the Commission will report, but it is quite possible, I think, that they may report this year. At the same time, I would point out to the hon. Member that there are no instant and immediate measures possible, which could be applied to the state of affairs in Essex.

COLONEL **HOWARD VINCENT**: Is the right hon. Gentleman aware that over-competition in the labour market in the towns, and particularly in Metropolitan Districts, is produced by the existing agricultural depression, more especially in districts adjacent to the Metropolis?

MR. **H. GARDNER**: I am not.

COLONEL **HOWARD VINCENT**: I will on an early day call attention to the matter.

ATTACK ON THE POLICE AT GWEEDORE.

MR. **ROSS** (Londonderry): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that 14 summonses were issued in connection with the attack recently made upon the police at Gweedore; that of the 14 persons summoned to appear before the Court, only four appeared, of whom one was convicted; that the cases against the 10 persons who disobeyed the summons to appear were adjourned till next Court day; and that at the adjourned Sessions all the summonses were withdrawn; and how many persons were engaged in the attack on the police, and how many have been made amenable?

MR. **DANE** (Fermanagh, N.): At the same time I will ask the right hon. Gentleman if he will explain why the summonses issued against 30 persons engaged in a murderous attack on the police at Brimlech Mountain, Gweedore, County Donegal, resulting in the death of Sergeant Gunn, were withdrawn at the recent Petty Sessions at Bunbeg; and are further proceedings contemplated?

MR. **J. MORLEY**: Summonses were issued against 14 persons in connection with the attack made upon a process-server and the police near Gweedore on March 29 last. Four of the defendants appeared at Bunbeg Petty Sessions on April 30, one of whom was convicted on two separate charges of common assault and sentenced to concurrent terms of six and two months' imprisonment respectively; the cases against the other three defendants who appeared were dismissed by the Magistrates. The remaining cases were adjourned till the next Petty Sessions, on May 14, when, in the absence of the defendants, the proceedings were withdrawn. The Crown had no alternative but to adopt this course under the circumstances. The defendants had not been identified as having committed the offence with which they had been charged, so that the necessary information could not be made of the complaint within the meaning of the 11th section of the Petty Sessions Act to enable the issue of warrants to arrest. The crowd which attacked the police numbered from 300 to 400. No arrests were made, and the only proceedings taken were those which I have described. I am informed by the Inspector General of Constabulary that there are no grounds whatever for the allegation that the death of Sergeant Gunn was in any way attributable to the attack on the police on this occasion. The sergeant became non-effective on April 27 and died on May 7. A medical certificate given on the date of his death states that he was "suffering from influenza, accompanied with delirium." As no other person can be identified as having taken part in the attack, no further proceedings can be taken.

THE WELSH CATHEDRALS.

VISCOUNT **WOLMER** (Edinburgh, W.): I beg to ask the Secretary of State for the Home Department whether it is possible that any national funds should have been spent upon the fabrics of the four Welsh cathedrals since the year 1703 without the fact being recorded in some public Department; and whether he can state what is the total amount of national funds which are recorded as having been spent on the fabrics of the four Welsh cathedrals since the year 1703?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): The only information on this point which I have hitherto been able to obtain is that supplied to me by the secretary to the Ecclesiastical Commissioners, who informs me that the only sums expended upon the Welsh cathedrals of which the Commissioners have knowledge are the grants made by them at the time of the commutation of the capitular estates, in the cases of St. David's £10,000 and of Llandaff £5,000, in the year 1867. But without further inquiry it cannot be safely assumed that this is an exhaustive statement of the facts bearing on the matter.

VISCOUNT WOLMER: The right hon. Gentleman has not answered the first part of my question.

MR. ASQUITH: It is impossible to answer it without a long inquiry.

MR. TALBOT (Oxford University): May we take it, then, that no national funds have been spent on the fabrics of the Welsh cathedrals? The statement of the right hon. Gentleman refers to funds in the hands of the Ecclesiastical Commissioners, and it would be a perversion of language to call them national funds.

MR. ASQUITH: My hon. Friend and I differ in our definitions.

MR. GRIFFITH-BOSCAWEN (Kent, Tunbridge): Does not the right hon. Gentleman know that no funds have been granted by the State towards the restoration of the cathedrals?

MR. ASQUITH: If the hon. Member means funds voted by Parliament, I think not.

MR. GRIFFITH-BOSCAWEN: Is it not a fact that the right hon. Gentleman has proposed to hand over the cathedrals for national purposes, although he is not aware that any funds have been granted by the nation for the restoration of the cathedrals?

MR. ASQUITH: In any statements I have made on the subject I have never grounded the proposals of the Government on the granting of funds contributed by Parliament. I have grounded them on the general character of the buildings.

VISCOUNT CRANBORNE (Rochester): Is it not a very important consideration as to who contributed the funds for the restoration of the cathedrals? Will the right hon. Gentleman make any further investigation on this point before he asks the House to read the Bill a second time?

MR. ASQUITH: I have said that further inquiry will be made in order to satisfy the historical anxiety of the noble Lord, though I confess that from my point of view the matter seems to be immaterial.

GYMNASTIC APPARATUS FOR RURAL SCHOOLS.

VISCOUNT WOLMER: I beg to ask the Vice President of the Committee of Council on Education whether his attention has been drawn to that part of the last Report of the Inspector on the National School of Cranborne, Dorset, in which he says the gymnastic apparatus recommended for the playground in last year's Report has not yet been supplied, and should be provided without delay; and whether, if such a demand is justified by the Code, such gymnastic apparatus can be required in a purely rural parish where the opportunities of games and exercise for the children are unlimited?

MR. ACLAND: The apparatus which Her Majesty's Inspector has urged the managers of this school to supply consists of a giant stride and a swing. These are usual features in the playgrounds of well-equipped rural schools, and it is very desirable that there should be something of the kind attached to all schools for the use of the children during their intervals of recreation between school hours. I hope the managers may see their way to provide them, especially as the cost cannot be serious.

MR. TALBOT: Are these things required by the Code? It is as well we should know what the Code really requires.

MR. ACLAND: I do not think that in the case even of new schools it is an absolute requirement, but, like a great many other things in connection with our schools, managers who wish to do their best by the schools will supply them.

VISCOUNT CRANBORNE: Does the right hon. Gentleman propose to refuse the grant if the managers do not do as he tells them?

MR. ACLAND: I have already told the noble Lord that I will do nothing very violent.

THE ANGLO-BELGIAN AGREEMENT.

MR. J. W. LOWTHER (Cumberland, Penrith) : I beg to ask the Under Secretary of State for Foreign Affairs whether any communication has been received by Her Majesty's Government from the French Government relating to the Anglo-Belgian Agreement of the 12th of May ; and whether he can state the purport of the reply given by Her Majesty's Government ?

SIR E. GREY : A communication has been received stating that the French Government made the fullest reserves with reference to an Agreement the provisions of which appear to them to be incompatible with arrangements made between France and the independent State of the Congo, and with the international position of certain countries in the basin of the Upper Nile. A purely formal reply was at once sent by Her Majesty's Government taking note of this communication without discussing or admitting the grounds on which the reservation was based. The French Government have since been informed that Her Majesty's Government are quite willing to discuss the grounds on which the French Government objected to the Agreement, and that they will be ready to enter with the French Government into a general review of all African questions pending between the two Governments for the purpose of such an adjustment as would place the nations of the two countries in that Continent on a more satisfactory footing.

MR. J. W. LOWTHER : By the words "general review" does the Under Secretary mean simply as between the French Government and ourselves ? He does not include in that, I presume, any question of submission to arbitration, or the summoning of a conference on the matter ?

SIR E. GREY : No, Sir. The meaning of the words is simply to express our willingness to discuss with the French Government—and between the two Governments only—pending difficulties between us in Africa.

THE HIGHLANDS AND ISLANDS COMMISSION.

DR. MACGREGOR (Inverness-shire): I beg to ask the Secretary for Scotland if he is aware that two members of the Highlands and Islands Commission have attended in this House during the past three weeks ; and if he will consider how such attendance must interfere with his duties on the Commission, with a view of securing that members of the Commission should give their time and attention to the work of the Commission ?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton) : The Highlands and Islands Commission is diligently engaged in its work, which I have every reason to believe is being thoroughly and successfully done. I am not answerable for the attendance at any given period of any individual member of the Royal Commission.

DR. MACGREGOR : Can the right hon. Gentleman say why these Commissioners have not attended any meeting of the Commission during the last three weeks ?

SIR G. TREVELYAN : I have already said I am not answerable for their attendance.

DR. MACGREGOR : Then who is answerable ? If these gentlemen cannot attend will they retire and make room for others ?

SIR G. TREVELYAN : I believe they rendered public service of a very arduous character during last year. I can add nothing to my answer.

DR. MACGREGOR : I shall move to reduce the right hon. Gentleman's salary on the Estimates.

THE ARRESTS AT RIO.

MR. PAUL (Edinburgh, S.) : In the absence of the hon. Member for Carmarthen, I beg to ask the Under Secretary of State for Foreign Affairs whether he has any information from Sir Hugh Wyndham, Her Majesty's Minister at Rio, as to the arrest of Messrs. Edward Pellew Wilson and James Moir Florence, connected with the firm of Wilson, Sons, and Company, Limited, of Rio, and if any measures have been taken for the release of these gentlemen ; whether he is aware that the firm of Wilson, Sons, and Company, Limited, gave very material assistance to the British Senior Naval Officer in his efforts to protect British shipping during the Revolution in Brazil ; and if he has any information to show whether the imprisonment of one or both of these gentlemen may be attributed to that fact?

Sir E. GREY: On learning on the 6th instant of the arrest of Messrs. Wilson and Florence instructions were at once telegraphed to Sir H. Wyndham to report the facts of the case; meanwhile to render them such assistance as he properly could. Her Majesty's Ministers telegraphed on the 9th instant that Mr. Wilson had been released, that he did not then know on what grounds the arrests had been made, that he was doing everything in his power in the cases of Mr. Florence and two other British subjects who had been arrested. Her Majesty's Government are aware that Mr. Wilson's firm rendered assistance to the British Senior Naval Officer during the recent insurrection in Rio Harbour, but they have no information showing that the imprisonment of the two above-mentioned gentlemen is due to that circumstance.

UNWIELDY CLASSES IN LONDON SCHOOLS.

Mr. PICKERSGILL (Bethnal Green, S.W.): I beg to ask the Vice President of the Committee of Council on Education whether his attention has been drawn to the following passage in the recently-published Report for 1893 of the Senior Chief Inspector on the schools in the Metropolitan Division, in which he stated that he regretted to be compelled to return to a subject to which he had already alluded in two previous Reports, the existence of classes in schools under the London Board so large that they cannot be efficiently controlled or taught by a single teacher, such as classes of 70, or 80, or even 90 scholars; and whether he will consider what steps shall be taken to enforce on the London Board the duty of adequately staffing the schools thus repeatedly reported upon?

Mr. ACLAND: This subject has for a long time been under my consideration. The alteration in Article 73 of the Code made this year was made with a view of checking overgrown classes in London and elsewhere, and I hope that, together with the public notice which has been called to the matter, it will have the desired effect.

Mr. Paul

FEMALE PRISONERS IN POLICE CELLS.

Mr. PICKERSGILL: I beg to ask the Secretary of State for the Home Department whether his attention has been called to the report of an inquest, held by Mr. Braxton Hicks on Wednesday last, on a woman who, having been arrested on a charge of being drunk and incapable, was taken to the Battersea Park Police Station and there kept for 28 hours in a cell under the control of policemen, and whether the medical evidence showed that the woman's death resulted from coma; and whether there is any female warder at Battersea Park Police Station to look after women under detention; and, if not, whether steps will be taken to make suitable provision for women under detention in the future?

Mr. ASQUITH: The woman was found drunk and incapable at 12.25 p.m. on the 19th of May and taken to Battersea Park Police Station, where she was seen by the Divisional Surgeon at 12.45 p.m. This officer said she could remain in the cell, as it appeared to be an ordinary case of drunkenness. The following day, however, as she did not entirely recover, the doctor was again summoned, and by his direction she was removed to the workhouse infirmary, where she remained until her death on the 3rd instant. The medical evidence showed that death ensued from coma, due to meningial hœmorrhage. There is a matron attached to the police station, who is sent for when female prisoners are ill, if they are not removed to the workhouse infirmary. As the surgeon did not order the woman's removal till the following day, but said she might remain in the cells, it would have been better had the matron been called in. I am making further inquiry into the matter.

SWINE FEVER.

Mr. CHAPLIN (Lincolnshire, Sleaford): I beg to ask the President of the Board of Agriculture if he can give the House any information as to the working and the general results of "The Swine Fever Act, 1893," and how the number of outbreaks of swine fever, and the number of animals attacked with the disease, since the Act came into force on the 1st of September, 1893, compare with the number of outbreaks and the number of animals attacked with the disease during the 10 months previous to that date?

Mr. H. GARDNER: During the 31 weeks which have elapsed since the 1st November last, when the Act of last Session came into force, 2,782 outbreaks of swine fever have been reported to us, and 4,562 swine have died of the disease. The present arrangements for dealing with the disease differ so essentially from those which were previously in existence that any true comparison of these figures with those of the corresponding period of last year is impossible. The mode of working the Act was formulated in Orders, with copies of which I shall be happy to supply the right hon. Gentleman, and I may add that I have invited representatives of certain Local Authorities to a Conference which I have arranged to hold during the present month with a view to ascertain whether the efficiency of the existing arrangements can in any respect be increased, both as regards the action of the Local Authorities and of our own officers.

Mr. CHAPLIN: Can the right hon. Gentleman give the number of outbreaks of the 10 months preceding?

Mr. H. GARDNER: I have not got that information, but the actual number of outbreaks reported to the Local Authorities between the 5th of November, 1892, and the 3rd of June, 1893, that is, for the period corresponding to the figures given above, was 1,710. The number of swine that died from the disease was 3,772.

CONSTABLES AT PUBLIC MEETINGS IN GALWAY.

Colonel NOLAN (Galway, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he will call for a Report from the County Inspector, or an Inspector of Constabulary, as to the conduct of the subordinate constables in the neighbourhood of Turloughmore, Galway, where an independent public meeting was lately held; and will he specially call for a Report from the Constabulary Authorities as to whether any political leanings are shown by the subordinate constables in their visits, language, and summonses?

Mr. J. MORLEY: The County Inspector informs me that a public meeting, convened by the supporters of the hon. and gallant Gentleman, was held at Turloughmore on the 6th of May, and that the local police sergeant and two constables were onlookers on the occasion, and had no words of dispute with anyone. Neither the County Inspector nor the District Inspector has reason to believe that the constables have in any way shown political leanings or bias in their visits, language, and summonses, and no complaint has been made that the police have in any way acted improperly.

INCOME TAX ON IMAGINARY FARMING PROFITS.

Mr. COMBE (Surrey, Chertsey): I beg to ask the Chancellor of the Exchequer whether a new Regulation has been made whereby Income Tax, assessed on imaginary farming profits, is not returned when it is proved that a loss has been incurred, and not profit; and whether a farmer having income from other sources is required to make a return of his whole income before abatement of Income Tax is allowed?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): There is no Regulation which operates in the way indicated. If by abatement of Income Tax is meant the statutory abatement allowed to persons whose income from all sources is under a certain limit, it is, of course, necessary that a return of the whole income should be shown. If the hon. Member has founded his question on a particular case, and will give me the facts, I will cause inquiries to be made and will communicate the result to the hon. Member.

THE NEW ESTATE DUTY ON PROPERTY ABROAD.

Mr. GIBSON BOWLES (Lynn Regis): In the absence of the senior Member for York (Mr. Butcher), I beg to ask the Chancellor of the Exchequer what is the estimated amount of Estate Duty which will be receivable annually in respect of personal property situate abroad passing on the death of persons dying domiciled in the United Kingdom?

Sir W. HARCOURT: It is quite impossible for me to give any estimate.

LAND TAX COMMISSIONERS.

Mr. HERBERT LEWIS (Flint, &c.): I beg to ask the Chancellor of the Exchequer whether he is aware that in the Counties of Cardigan, Carmarthen, Glamorgan, Merioneth, Montgomery, Monmouth, Pembroke, and Radnor, no property qualification is required for Commissioners of Land Tax, whereas in the other Welsh counties and in England a qualification of £100 a year in land is imposed; and whether he will take steps to redress this disparity, and to abolish the property qualification in the Counties of Anglesey, Brecknock, Carnarvon, Denbigh, and Flint, and in the English counties?

Sir W. HARCOURT: The facts are I believe as stated, but the hon. Member is aware that the Land Tax Commissioners are in no sense under, or connected with, the Executive Government. I daresay a reform of the Land Tax Commission would be very desirable, but it is not a subject I could undertake to deal with in the present Session.

THE DUNPHAIL RAILWAY ACCIDENT.

Mr. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade if he can state what number of repaired wheels of the Mansell pattern made 22 years ago, as referred to in Major Marindin's Report on the railway accident on the 27th of April last to a passenger train at Dunphail Station, are now in use on the passenger trains on the Highland Railway, and why time was not allowed the examiner at Kingussie to go all round the train, instead of only time to examine the wheels on the right side; seeing that since the introduction of continuous brakes the strain upon carriage wheels has been much increased, will the Highland Railway Company be required to further strengthen them; whether it is the practice on the Highland Railway for the assistant guard to ride in the rear van instead of in the front break van; whether a penalty has been imposed on the Company for failing to provide a communication cord between the carriages and the engine and the brake van of the train, as required by Section 22 of "The Regulation of Railways Act, 1868;" and whether all the carriages of passenger trains on the Highland Railway are fitted with automatic brakes in accordance with the instructions of the Department to the Railway Company last year?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): I have received a letter on the subject of my hon. Friend's question from the General Manager of the Highland Railway Company, who states as follows:—

> "There are 604 pairs of Mansell's wheels of the old type, made between 1872 and 1886, in use on the Highland Railway, the older ones having been re-timbered and re-tyred as found necessary. The vehicles of the 12.40 a.m. train are thoroughly examined at Perth previous to departure. An examination is also made at Blair Atholl after running 35 miles, and at Kingussie, 72 miles, as thoroughly as time will permit. The train is again examined at Forres, 119 miles, and finally, on arrival at Inverness, it is subject to a minute inspection. This amount of inspection has hitherto been found ample. Since 1886 all new passenger carriages built for the Highland Company have been furnished with disc wheels of the strongest design to withstand the extra strain of the continuous brake. It is not the practice on the Highland Railway for the assistant guard to ride in the same van as the chief guard, and is distinctly against the Company's Rules. The infringement of the Rules on the occasion in question has been suitably dealt with. The vehicles on the train were not adapted for the application of communication cord, but that has now been remedied."

I believe all the passenger carriages of the Highland Railway are fitted with automatic brakes.

THE PRISONS COMMITTEE.

Mr. HOPWOOD (Lancashire, S.E., Middleton): I beg to ask the Secretary of State for the Home Department whether the Prisons Committee appointed by him is empowered to consider and report upon such questions as the permission to prisoners to communicate oftener with relatives than at present is allowed, or any other suggestions having for their object the reform of the inmates of gaols, and softening the rigour of imprisonment in the case of any showing signs of amendment?

Mr. ASQUITH: This subject does come within the scope of the inquiry of the Committee.

NIGER COMPANY'S DUTIES.

Mr. J. W. LOWTHER: I beg to ask the Under Secretary of State for Foreign Affairs what are the rates of Customs Duty now levied by the Niger Company in the deltaic region south of Asaba, and in their territory north of Asaba, upon spirits, salt, tobacco, and war material; and whether all other goods are admitted into both regions without any Customs Duty being levied upon them?

SIR E. GREY: There has been no change in the Customs Duty levied by the Niger Company since the Return was laid before the House in Africa, No. 3 of 1892.

THE BRUSSELS ACT.

MR. J. W. LOWTHER: I beg to ask the Under Secretary of State for Foreign Affairs whether the power of the application of the Articles of the Brussels Act, referring to the prevention of the importation of arms and gunpowder, is limited to the Possessions and Protectorates of the Powers signatory to that Act; and what power Her Majesty's Government will have to enforce the said Articles, or to establish a system of licences for and registration of arms in the case of foreigners resident in such parts of British East Africa as will not be included in the Protectorates of Uganda or of Zanzibar, *e.g.*, Usoga, Kavirondo, Kikuya, &c.?

SIR E. GREY: It is in the powers of parties to the Brussels Act to prevent the traffic in arms and ammunition in territories over which they may be able to exercise control through the native chiefs, though such territories may not be their possessions or protectorates, and also by their advice to the native chiefs to establish in their territories a system of licences and regulations. This power can be applied to the territories contemplated in the question.

PRIMARY EDUCATION IN GUERNSEY.

MR. CARVELL WILLIAMS (Notts, Mansfield): I beg to ask the Vice President of the Committee of Council on Education whether there has been received by the Committee of the Privy Council for the affairs of Guernsey and Jersey a Memorial from the committee appointed by the ratepayers of St. Peter Port, in the Island of Guernsey, asking for the appointment of a Commission to inquire into the question of public primary education in Guernsey, and especially into the bearing of the recently-passed Act relating to education on the rights and privileges of Her Majesty's subjects in that island; whether there has been received a Petition to Her Majesty from a committee of Nonconformists in Guernsey, praying that an inquiry be made into the circumstances connected with the passing of such Education Act, and into the changes effected by the same, and the probable effect thereof on the progress of education and the rights of the population of the island; whether any, and what, answers have been given to such Memorial and Petition; and whether there is any objection to placing the same, and the replies thereto, upon the Table of this House?

MR. ACLAND: The Memorial and Petition referred to have been received, and the Memorialists have been informed that the Act in question having been so recently passed, the subject could not be re-opened until there has been time to asertain the effect it will have on education in the island. There can be no objection to laying the Papers before Parliament.

ARMY ESTIMATES.

SIR W. HARCOURT: It may be for the convenience of the House that I should state that the Government propose on Wednesday morning to proceed with the Army Estimates in Committee of Supply.

MOTION.

ADJOURNMENT.

AGRICULTURAL DEPRESSION (ESSEX).

Captain NAYLOR-LEYLAND, Member for Colchester, rose in his place, and asked leave to move the Adjournment of the House for the purpose of discussing a definite matter of urgent public importance—namely,

> "The recent Report of Mr. Hunter Pringle upon the Agricultural Depression in Essex, and the measures which that Report recommends as being immediately necessary, and the desirability of the Government giving legislative effect to the recommendations of Mr. Pringle without delay;"

but the pleasure of the House not having been signified, Mr. Speaker called on those Members who supported the Motion to rise in their places, and not less than 40 Members having accordingly risen:—

***CAPTAIN NAYLOR-LEYLAND** said, he would make no apologies whatever to the House for bringing this Motion forward, because, in the first place, the Government had taken possession of the whole time of the House, and there was no other way open to Members to call attention to the subject; and, in the second place, as all impartial men would admit, the state of things in Essex was serious and urgent, and demanded the instant attention of Parliament. He might be told that the same argument would apply to agriculture generally, but his reply was that he intended to deal specifically and specially with the County of Essex, and to ask the House and the Government to treat the county as if it were a congested district, such as they sometimes heard of in Ireland. And in so doing he hoped to have the support of County Members generally, because it was obvious that if special legislation were not applied to the County of Essex no other county, however deplorable its condition, could hope to be able to get any relief since Essex was the worst of the whole. It would be in the recollection of hon. Members that last year the Government appointed an Agricultural Commission, and one of the first acts of that body was to appoint Commissioners to visit the various counties in England with a view to investigating their agricultural condition. The gentlemen selected to perform that duty in the County of Essex was Mr. Hunter Pringle, and being a recognised agricultural authority he was eminently well qualified for the task. In fact, he enjoyed the confidence of the agricultural world at large. He had made a Report to the Commission. The Report had been laid before the House in the form of a Parliamentary Paper, and that Report and its recommendations would constitute the theme on which he intended to address the House. He would not tint anything; he would colour nothing; he would embellish nothing: he would give nothing but Mr. Pringle's plain, unvarnished statement, and upon that he was content to rely. He was not preferring any indictment against the Government; he had no desire to bring this forward as a Party question; it was too grave for that. The present Government had been in Office for two years, and they had done nothing for agriculture; the late Government were six years in power, and they did not do much for agriculture either, so that it might be said to be six to two in favour of the Liberal Party. Mr. Pringle went down into Essex on the 19th of October last year; he was engaged in his investigations until the 11th of November, and he concluded his inquiry in the constituency which he (Captain Naylor-Leyland) had the honour to represent. It had been suggested that the boroughs in Essex were not affected by this agricultural depression; but he submitted that they felt it even more than the rural districts, for when the landlord received no rents, the tenants made no profits, and the labourers got reduced wages, less money was spent in the adjoining towns, and the labour market there was soon over-stocked. Mr. Pringle divided his Report into four parts. In the first place, he indicated the circumstances which led up to the present state of things; in the second, he described the existing condition of affairs; in the third, he indicated the causes; and in the fourth he suggested the remedies; and had he not, in clear, specific, and unqualified terms, named those remedies, this Motion would not have been submitted to the House. But he having done so, it surely was the duty of the Government to act upon his recommendations. If they did not do so the responsibility would rest not upon Essex Members, but upon the Government. The time was when Essex was one of the most prosperous agricultural counties in the whole Kingdom; it was one admirably adapted for corn growing; but the years since 1875 had been a period of accumulated decline, 19 years in which not one year had been a good one, with the exception of 1887. Even in that year the farmers did no more than pay their way, and then on the top of all came the worst season agriculture had ever known, to wit, the year 1893. In 1879, according to Mr. Pringle, the land in Essex might be described as being farmed by three classes of agriculturists. First there were the good tenants of long standing, then there were the new tenants with insufficient capital; and finally there were the landlords farming their own land. The season of 1879 severely crippled the old tenants, it ruined many of the new ones, and it inflicted a heavy loss on the landlords farming their own land. And as he had said, every year, with the exception of 1887, had proved a period of accumulative decline. How rents were to be paid next Spring and how the inevitable expenses of farming were to be defrayed were questions which no one in Essex could answer; and, indeed, it was generally asserted, according to the Report, that this year would prove the ruin of many farmers. That was what had happened during the last 25 years, and it faithfully described the condition of Essex at the present moment. If hon. Members would turn to Mr. Hunter Pringle's Report they would see a map of the county, and that a certain area of it was coloured black. That area had absolutely gone out of cultivation. It was practically useless even to graze a bullock or feed a ewe for any considerable portion of the year. Essex was a county with an area of 987,000 acres, and a population of three-quarters of a million, and yet within half an hour by train of the House of Commons there were no less than 28,222 acres out of cultivation, or 45 square miles of country. He would venture to read one short extract, but still a typical example of the condition of that area of 45 square miles. It conveyed a description of a farm of 360 acres, and of it Mr. Pringle said—

> "The farm in question occupies an area of 360 acres, and has been for 10 years out of cultivation. It used to employ six teams of horses, six horsemen, six labourers, and boys. It was commonly relied on to grow not less than five quarters of wheat to the acre, and often the average was six quarters. It yielded five to six quarters per acre of barley, and has been known to give an average of 13 quarters of oats. It carried about a score of milch cows and weaned and fattened calves, besides rearing young stock. The farm, therefore, was capable both of producing good crops and of employing a considerable amount of labour. To-day the abomination of desolation seems to have settled down upon the place. The fields once under the constant dominion of the plough have covered themselves with a coarse profitless herbage. The hedgerows, formerly neat and tidy, are now straggling and unkept, suckers from the thorns have grown up a dozen yards on either side of the fence, and what was once a trim, straight hedge is now a broad belt of tangled brushwood. Irregular gaps, with an occasional rotten post, standing like a forgotten sentinel, show where the gates once were. The drains are choked and useless, and the ditches instead of carrying off the water allow it to stagnate and to invade the land, thus fostering a worthless growth of sedge and rush. The buildings, commodious and substantial in the days of a thriving agriculture, are rapidly succumbing to the decay induced of neglect; doors of which the fastenings have disappeared creak idly in the wind, the weather boarding piece by piece is falling away, and there is no hand to replace the tiles, the constant dislodgment of which renders even larger the holes in the roof through which the rain pours to carry on the work of destruction within. The stables are tenantless, the byres are unoccupied, and the farmyard is empty, neither waggon, plough, nor any other implement being visible. The house is deserted, save, indeed, for one room occupied by an aged caretaker, whose shambling gait, as he moves about the desolate premises, seems scarcely out of accord with the air of solitude which reigns over all."

The serious point about this was that when the land had once gone out of cultivation it was practically irreclaimable, and for this reason: Land might now be bought in Essex at £6 10s. an acre; but, if it were allowed to go out of cultivation, it would cost £17 an acre to reclaim and bring it into cultivation again. Another serious point was that if they allowed the present state of things to continue, and if the Government did nothing, the area of uncultivated land would rapidly increase, and by this time next year there would be three times as much land out of cultivation as there was at present; and if occupiers acted upon the notices they had given, many more thousands of acres would be left tenantless, because it was hopeless to expect that new tenants would be found, and every class now connected with the agriculture of the county was now on the verge of ruin. The Report dealt specifically with every class of the community —with owners, with occupying owners, with tenants, with labourers; it showed that rents and values were sinking to nothing at all, that a large proportion of every class was on the verge of ruin, and that the population were migrating to West Ham and the Metropolis. And this was going on in spite of all efforts that had been made to arrest the general ruin. Landlords had acted with generosity; arrears of rent had been blotted out; large sums had been expended on buildings; every mortal thing that human ingenuity could devise had been done, and trials had been made of large farms, small farms, poultry farms, stock farms, and dairy farming. A number of canny Scots had been introduced, and he believed that even they found they could not make farming pay in Essex. It was not because the people of the county had been in fault, had been improvident, had lived beyond their income, or did not know how to farm that they had been reduced to their present condition; but they were the victim of causes beyond their control. He now came to that part of the Report in which Mr. Hunter Pringle indicated the causes of this state of things. These causes he divided broadly into two—first, falling prices; and, secondly, burdens placed upon land by Parliament, which had been increased in an extraordinary manner during the last two years. No Government could legislate to increase the price of corn; nothing could be done immediately to bring corn back to the prices at which agriculturists would like to see it; but there were two recommendations which might be acted upon. The first had reference to the City of London Grain Duty of 3-16ths of 1d. per cwt. on wheat, barley, and oats grown at home, while grain imported from abroad was not liable to duty. This, as Mr. Hunter Pringle pointed out, was a glaring injustice which might be remedied. Why should a London miller be able to import corn from abroad free of duty, while if a Maldon merchant sold him home-grown corn, it would be subject to the duty of 3-16ths of 1d. per cwt.? Why should the English article be taxed and the foreign be allowed to go free? He was confident that the Government would see the injustice of that, and would promptly provide a remedy? The Report further showed very clearly that farming in Essex must fail under the old system of three crops in rotation; and that if it was to be made to pay, an altogether different system must be adopted. Mr. Hunter Pringle held that the only way to apply that remedy was for the Board of Agriculture to take some of the derelict land, to set up a model farm, and to show Essex farmers how farming could be made to pay. It was of no use to theorise and dogmatise, they already had schools of instruction in Essex, but if a practical example were set the farmers would follow it. Now he came to matters a greal deal more important and feasible from the point of view of the Government itself. He referred to the heavy burdens on land, and he proposed to show how enormously those burdens had increased in recent years. First came the tithe. In Essex the commuted tithe amounted to £250,000. Essex paid as much as the six wealthy counties of Lancashire, Cumberland, Northumberland, Durham, Westmoreland, and Rutland. In Essex the tithe amounted to 6s. 4¼d. per head of the population—men, women, and children; in Lancashire it was 4½d.; in Cumberland, 3s. 0¾d.; in Durham, 1s. 1½d. In Essex the tithe amounted to 6s. per acre of cultivated land, and to 5s. 0¾d. per acre if the uncultivated land were included. Under the old system of the payment of tithe in kind, as Mr. Hunter Pringle told them in his Report, the tithe-owner suffered with the cultivator; but with tithe converted into a fixed money payment, which had to be paid under any conditions, tithe was a burden which was driving land out of cultivation and helping to destroy our industry. This was a very important and serious statement—namely, that a charge continued by Parliament upon land in Essex was having the effect of driving thousands of acres out of cultivation. Surely if the landlords were losing their rents, their tenants their profits, and the labourers their wages, the tithe-owner ought to bear his share of the general depression. That was a matter on which the Government might well introduce legislation. He knew he might be told that under the Act of 1892 the tithes were largely a landlords' question. He dared say it was. The landlords had got to pay it, and therefore the tenants were not in a worse position. Then, as to the Commutation Act of 1835, that was passed when they were living under a high protective duty, so that the tithe-owner to-day was being paid under the assumption that wheat was 56s. a quarter. Was it not perfectly obvious from that that the remedy was to amend the Commutation Act of 1835? Was there anything to prevent their having a re-valuation based on the prices of corn during the last seven years? Mr. Hunter Pringle told them that in Essex opinion was in favour not only of a re-valuation, but also of the nationalisation of the tax. He did not press for nationalisation, but he did urge the Government to grant them a re-valuation. He had shown that every acre in Essex paid a tithe of 6s. a year, while if it were let for as low as 1s. per acre it would ruin the occupier to cultivate it, and therefore so long as the tithe was continued on its present basis they would have an enormous premium in driving land out of cultivation. He passed from these to the Land Tax. He had now got up to 6s. an acre for tithes. The Land Tax in Essex was 11d. per acre, whereas in Lancashire it was 2¾d., in Northumberland 2½d., in Cumberland ½d, and in Westmoreland 1d. The remedy for this was again stated clearly. Let them divert the Land Tax in Essex to the relief of local rates. Now he came to local burdens. He had shown charges for tithe and land tax to the extent of 6s. 11d. per acre on land in Essex. Mr. Pringle told them that the highway, rural sanitary, School Board, and other rates in Essex were higher than in any other county in England. The average in Essex was 3s. 9d., in Kent it was 2s. 9d., and in Lancashire, Northumberland, Cumberland, Durham, and Westmoreland it was only 1s. 8d. The fact was, that the average burden per acre of land in the unfortunate County of Essex was 10s. 8d. How, under such circumstances, could agriculture be made to pay? It was to be borne in mind that the whole of the derelict land in Essex was assessed to the rates as if it were producing rent, for if that were not so the burden on the cultivated land would become still more intolerable. What he urged the Government to do was to make grants in aid of local rates until affairs in Essex came round. They would thus do something at least to retard square miles of country going out of cultivation year by year. This state of things existed within half an hour of where he now stood, in the midst of what was reputed to be one of the richest countries of the world. In Essex they had 45 square miles of land worse than the land of an American prairie, with the strong probability that this time next year they would have a much larger amount of land in a similar condition infinitely worse than any congested district in Ireland. This was brought about to a great extent by the heavy burdens thrown on land by the Legislature. Everyone connected with agriculture in Essex had experienced the worst of all experiences; having been once well off they were now face to face with practical destitution and despair. In the face of these facts, he hoped it would not be said that his Motion was brought forward with any obstructive or factious end in view. He had laid the facts before the House, and he submitted that the people of Essex had a right to expect not merely sympathy, but practical aid and assistance from the Government. He begged to move the adjournment of the House.

Motion made, and Question proposed, "That this House do now adjourn."—(*Captain Naylor-Leyland.*)

Sir W. HARCOURT: I should be the last person to complain that any Member of that House connected with the County of Essex should desire to impress upon the public mind the unfortunate condition in which the agriculture of the county stands. No words shall fall from me in condemnation of the spirit in which the hon. Member has laid the subject before the House. At the same time, I am bound to point out to the hon. Member the extreme inconvenience, and perhaps he will allow me to use the word inconsequence, of the action he has taken. He has talked of the Report of the Commissioner. First of all, Mr. Pringle was not appointed by the Government. In the next place, Mr. Pringle has not reported to the Government or made any recommendations to them. He has made recommendations to the Commission appointed by the Government, whose duty it is to consider the facts and the recommendations laid before them. Anybody who reads the Report will see that these recommendations are not submitted to the Government at all. On recommendation after recommendation he says, "I do not know what the Commission will think of this suggestion." It is not for me to disparage the Report or the authority of Mr. Pringle. What we have to deal with are the recommendations of the Commission. I find in Mr. Pringle's Report that the central cause of this distress in Essex is the incapacity of the land to grow corn. He says—

> "There can be no doubt that the cultivation of corn on the London clay cannot be successfully prosecuted unless the price of wheat rises at least 45 per cent."

The hon. Gentleman makes a point of the raising of the price of wheat; but there is not very much in that, because he must know that even if we desired to bring that about, which we do not, it would be entirely beyond the power of any Government to raise the price of wheat 45 per cent. It is doubtful, indeed, if, upon Essex soil, however fertile, corn could be grown which would be worth that standard of price. Then Mr. Pringle goes on to say—

> "Concurring as I do with these opinions, it is by no means easy to see or recommend any speedy course of action."

This is the opinion which is laid down by Mr. Pringle, but it is the purport of the hon. Gentleman's Motion that the Government should take this speedy action, which Mr. Pringle says he cannot recommend. Then he goes on to say—

> "The main hope lies, I think, in the possibility of laying more of the land down to grass and farming it on some rotation where the extent under the plough is kept at the lowest economical area. It cannot be denied and must not be forgotten that many unsuccessful attempts have been already made in the direction of temporary and permanent pasture in Essex."

And then he adds—

> "My thoughts incline towards an increase of the gross area and the extension of stock-breeding, rearing, and feeding, accompanied with a decrease in corn growing and farming expenses."

Now the hon. Member says that what the Government ought to do is to set up model farms in Essex to teach the Essex farmers how to farm. Is that reasonable? We heard in the old days in France of the *ateliers nationaux* where artisans learned their industries, but we cannot set up an *atelier* for Essex farmers. Are there no farmers in Essex who can start model farms in order to show the other farmers what they ought to do? I must say that I am extremely surprised that there should be a demand for Government farms in Essex, and I shall be more surprised if, when the Royal Commission comes to report, it is found that they recommend anything of the kind. Then Mr. Pringle goes on to say—

> "It is a much more difficult thing to say what steps would be taken to remove the present depression."

Well, I think everybody will concede that. Then he says—

> "I have endeavoured to lay before the Commissioners in the Body and Appendix of this Report the case of the Essex agricultural ratepayer,"

and he expresses the hope—

> "that they may be convinced of the injustice of the burdens now resting upon a class of land which was cheaper 20 years ago at 40s. per acre than it now is at 10s."

Why, this Commission was appointed in order that they might consider this very matter, and we are waiting, and anxiously waiting, to hear what are their views upon it. Then I see that Mr. Pringle says—

Sir W. Harcourt

> "These appear to me to be the two most serious features of the present position, and I cannot help thinking that if Essex men had only looked ahead 10 or 15 years ago neither would have arisen. They stuck to the very system of farming and persisted in growing the very crops which gave every indication of giving way before the weight of foreign competition, and in so doing they courted and invited their own ruin. This fatal attachment has not yet died out, but that I attribute more to ignorance of any other system than blind prejudice in favour of the dog that bit them. If, then, there be some new system calculated to work well in Essex, what is it, and how might it be introduced into this country? So far as I can see, and so far as I did hear, the three-horse cloys cannot be cultivated to profit with wheat below 45s. per quarter. Grow as small an area of unprofitable crop as possible. Reduce the acreage under the plough, and till what land must be tilled in the best possible manner. Let stock, whether it be cows, cattle, sheep, horses, pigs, or poultry, become the sheet-anchor, and fix attention more than ever upon grass farming in so far as it relates to temporary pastures."

The hon. Member has enumerated eight remedies which he calls upon the Government to carry out, and I will endeavour to deal with them in the order in which he mentioned them. First of all he made a recommendation with reference to the Corn Duty in London. I am not very familiar with that subject, but I am sure the Commissioners will investigate it, and see what can be done. I do not say that the hon. Gentleman has not made out a good case in that respect. The second point of the hon. Gentleman is that the Government should establish model farms in Essex. I am afraid I cannot give the hon. Gentleman any encouragement in regard to that. I think it would be an extremely dangerous and inappropriate thing for the Government to undertake to teach farming to the farmers of Essex. No Government Department could undertake to do it. Besides, I think that the landowners know their own business, and the result of their experiments is available for everybody. Then, I see, Mr. Pringle says—

> "If I am right in these recommendations, it is certain that Essex-born farmers stand in need of instruction, for it means a complete overturn of their native custom and ideas. In my Report I referred to the field open to the Board of Agriculture for the establishment of experimental farms, where the treatment of grass lands might be demonstrated and taught. I have, however, lately been supplied with particulars respecting the sum placed at the disposal of the County Council for purposes of technical education, and have had the opportunity of reading the Reports on the subject.

> Essex County Council have over £16,000 a year to devote to technical education, and even the half of such a sum would, if wisely devoted to demonstration and experiment, be sufficient not only to thoroughly test the best grasses and management of pastures for the prevailing soils of Essex, but also to conduct lectures and give practical instruction in the manufacture of butter and cheese."

He follows that with the observation that—

> "The Reports received last year from rural stations in Essex are unfavourable to the continuance of agricultural instruction by lectures alone. Few of the farmers attended, and such as did attend were not favourably impressed. This is merely a repetition of what has taken place in other counties. Agricultural instruction must be accompanied by demonstration, or it falls flat and finds no friends."

I am afraid that in this case the hon. Gentleman cannot expect to receive very much encouragement of his suggestion that the Government should set up model farms in Essex. Then the hon. Member went to the subject of tithe. He said it was a thing that could be dealt with to-morrow to reduce the tithe by one-half. The hon. Member evidently has a high opinion of the powers of the Government. I do not think he was in the last Parliament, or he would not have thought that the Government could reduce the tithe by one-half to-morrow. If the hon. Member had had the experience hon. Gentlemen opposite had of dealing with the tithe question, he would realise that that question could not be dealt with in a day. The hon. Member objected to the Tithe Commutation Act. How many to-morrows would it take to alter that Act? I have never heard that tithe was regarded as other than a hereditary burden. So far as I know, it had been on the land since the days of Melchisedec. Does the hon. Member really believe that if he succeeded in placing right hon. Gentlemen opposite in power, the tithe question could be settled to-morrow? I shall be very glad to hear the views of the right hon. Gentleman the Member for Sleaford on that subject. I hope the right hon. Gentleman will tell the hon. Member what the successors of the Government are going to do in that matter. Then the hon. Member raised the question of the corn average. There was a Committee sat some time ago upon this point, but I have not a very accurate recollection of the result of that Committee, though as far as I can recollect it was very neutral. If any advantage was to be obtained by a fair system of corn averages, I see no objection, and I have no doubt the Commission will consider what can be done on that subject. One of the complaints recorded in Mr. Pringle's Report is the complaint of farmers that they suffer considerably because sporting rights are leased to gentlemen who have no real interest in the affairs of the farmers of the locality, and the suggestion was made that in future when a landlord desired to part with his sporting rights the option of acquiring them should, in the first place, be given to the tenantry. The Report also says that the tenant-farmers, as a rule, preserve rabbits for their own sport and benefit. It strikes me as a remarkable thing that a distressed and ruined people should preserve rabbits for their own sport, for I never yet heard that the preservation of rabbits was beneficial to the cultivation of the soil. At all events, if the Government were to set up a model farm hon. Gentlemen may be sure they would not preserve rabbits upon it by way of improving agriculture. The hon. Member suggested that the Land Tax should be diverted and applied to the purposes of local taxation. I would point out to the hon. Member that if a policy of that kind was to be adopted it must be adopted as a general policy applicable to the whole country. When the right hon. Member for St. George's, Hanover Square, dealt with the subject of local taxation he might, had he thought fit, have diverted the Land Tax to the purposes of local taxation; but for reasons which he believed were sufficient and proper the right hon. Member did not think that that was the proper course to adopt to relieve local taxation, and he granted relief from the general taxation of the country, from the Probate Duty and other sources. Then the hon. Member referred to the question of rates. That is undoubtedly a very great question, but it is one that cannot be settled on the Report of a Sub-Commission, however able. The hon. Member can hardly expect the Government to review the whole subject of rates and to attempt to equalise them on such a ground as that. The subject is not one that can be dealt with satisfactorily in a moment. In my opinion, this Report hardly constitutes a sufficient foundation for a Motion for the adjournment of the House. A Motion of the kind might be made every evening if the House were to encourage such a practice as this, for there are other distressed trades in the country besides agriculture, trades that have suffered almost to annihilation. It is surely a novelty to propose a Motion for Adjournment for the purpose of calling upon the Government to adopt the views and accept the recommendations of an individual Sub-Commissioner. I fully sympathise with the anxiety felt by hon. Gentlemen connected with Essex, for the distress in that county is a matter of deepest regret to the Government and to everybody. A Commission has been appointed to inquire into the subject of agricultural depression, and the Government await with anxiety and hope the Commissioners' Report as to the measures which, in their opinion, may in any degree tend to alleviate the distress. The Government, however, cannot anticipate that Report, and any attempt to do so would, I submit, be premature.

MAJOR RASCH (Essex, S.E.) said, he would like to say a few words in support of the contentions of his two hon. Friends. He would confine himself to a few words only, because he had not forgotten that some weeks ago, with the indulgence of the House, he was permitted to move the adjournment on the question of the depression of agriculture generally, and conceived he had not now any right to occupy the time of the Government or to stand in the way of other hon. Gentlemen who desired to speak on this subject. His desire was to make some remarks on the conciliatory and sympathetic speech of the Chancellor of the Exchequer, for which those who were concerned with Essex were very grateful. The right hon. Gentleman fell foul of his hon. Friend upon the question of the appointment of the Commissioner. His hon. Friend naturally supposed that the Commissioner was appointed by the Government. As a fact, the Commissioner was appointed by the Commission, but the Commission was appointed by the Government, and it seemed to him to be a distinction without a difference to say that the Government had nothing to do with the appointment of Mr. Pringle. The right hon. Gentleman the Chancellor of the Exchequer had suggested that they ought to wait for the Report of the Commission. Quite so, but then the Commission would not report until the end of this year, and the needs of the agriculturists of Essex were imminent. They had waited a considerable time already, and did not want to wait any longer. That, he thought, would be agreed upon by anybody who had read Mr. Hunter Pringle's Report. With regard to the suggestion as to the price of wheat, he was not a Protectionist, and he did not say that wheat could possibly be got up to a price 45 per cent. higher than at present, the prices now paid being 22s., 21s., and even 19s. 6d. a quarter; but he might point out that low as was the price the agricultural labourer got very little change out of it, because he was now paying 4½d. for his loaf when, according to the price of wheat, he ought to be paying only 2d. for it. Then the Chancellor of the Exchequer, taking another part of the Report, said they ought to lay down Essex land under pasture. The Chancellor of the Exchequer must know that you could not gather grapes from thorns nor figs from thistles; and Essex land, if laid down in pasture, would not carry stock or sheep for more than two months in the year. With his wide agricultural experience the Chancellor of the Exchequer must know also that if land in Essex was laid down in pasture it only employed a third of the agricultural labourers that it would if it were arable land——[*Cries of* "One-fourth."] Next the Chancellor of the Exchequer advised them to cut losses and take up profits.

SIR W. HARCOURT: No, that is contained in the Report of Mr. Pringle. I do not say that I adopt it.

MAJOR RASCH said, he understood that at all events the Chancellor of the Exchequer was in favour of the suggestion.

SIR W. HARCOURT: I do not say so.

MAJOR RASCH said, that at all events if the Chancellor of the Exchequer would teach the farmers in Essex how to cut losses and take up profits they would be deeply grateful to him. Although he admitted that it might be almost impossible to cut down tithe by a half as his hon. Friend had suggested, yet the Government might practically achieve that object if they would only agree to lend money to tithe-owners at 2½ per cent. only, so that the capital sum might be paid off. The Chancellor of the Exchequer took exception to their raising the question of Essex at all, and said that everybody who had a grievance might equally as well move the adjournment of the House. In answer to that objection, he would point out that the welfare or the starvation and ruin of a million of people was a large order; and he thought that, under the circumstances, they had some reason for taking the action they had that day. He should not have ventured to intrude in this Debate were it not for the fact that he lived in the very midst of what was called the congested district of Essex, and could absolutely endorse every word which his hon. Friends had said, as well as of Mr. Pringle's Report. The abomination of desolation pictured by his hon. Friend was true in every particular. Gates were falling off their hinges, hedges were straggling into the middle of the roads, and an aged caretaker was looking after a farm of 400 acres which not a dozen years ago employed a considerable number of agricultural labourers. Members who desired to obtain information on the subject could not do better than read an article which appeared in *The Times* on the 19th of May called *A Derelict Farm*, and also an article which appeared on Saturday, entitled *Unfortunate Essex.* The cause of depression was the fact that the selling value of the article produced did not reach the cost of production, and the effect was that something like 200,000 acres of land were already derelict and out of cultivation. Landlords were being driven out of the country, farmers had lost the whole of their capital, and agricultural labourers were, in the month of June, when work ought to be plentiful for everybody, absolutely applying for outdoor relief. He could not help thinking that if the conditions of the country were the same as they were 60 years ago there would almost be reason to expect repetitions of the rick burnings which then took place. The Chancellor of the Exchequer (Sir W. Harcourt), speaking a few weeks ago, said the agricultural Members were not homogeneous; that they were always asking for something, but did not know what they wanted. The right hon. Gentleman was hardly the man to throw stones at them, because the Party behind him was not on every occasion absolutely homogeneous. Certain false impressions appeared to have prevailed in the House with reference to the unfortunate condition of agriculture in Essex. During the Debates on the Budget Bill two or three hon. Gentlemen had alluded to the Essex land as having gone out of tillage. His hon. Friend the Member for King's Lynn (Mr. Gibson Bowles) was one of them. His hon. Friend knew a great deal, but he did not know absolutely everything. He was an expert on the rule of the road at sea, but he did not know much about agriculture. It used to be said of the late Master of Trinity (Dr. Whewell) that science was his forte and omniscience his foible. He (Major Rasch) hoped he might without offence say much the same about his hon. Friend. His hon. Friend did not believe the land in Essex was worth nothing. If his hon. Friend went down to Essex and bought land there he would find it would cost him £10 an acre to clean it. When he got tired of it, and gave instructions to somebody at Tokenhouse Yard to sell it, he would only get from £3 10s. to £5 an acre, and, inasmuch as he would have spent £10 an acre upon it, it might be said that that land was practically worth £5 less than nothing. The right hon. Member for the Forest of Dean (Sir C. Dilke) had expressed the belief that land in Essex had gone out of cultivation owing to the incidence of the tithe. That was not the case. Land had gone out of cultivation simply because it cost 40s. a quarter to grow wheat, and farmers could only get 24s. or 25s. for it when it was grown. When Mr. Pringle's Report came out he (Major Rasch) was discussing it with an hon. Friend who represented a rich agricultural constituency in the centre of Ireland, and his friend said, "The reason why your land goes out of cultivation is that your farmers have to pay so much rent." Rent absolutely did not enter into the question at all. Rent was the very last thing a man asked about when he wanted to let land, or thought about when he had an idea of taking land. Within a few hundred yards of his house there was a farm of 400 acres which was now let at a rent of 5s. an acre tithe free. The landlord had to pay a tithe of 6s. an acre, so that he really had to pay his tenant 1s. an acre for the pleasure of allowing him to run some sheep over the land once a year. With reference to the remedies for the present state of things, a good deal was said about the incidence of local taxation, and he believed his hon. Friend was right in stating that the local burdens upon land in Essex were something like 9s. 2d. an acre. The Secretary for India (Mr. Fowler) the other night endeavoured to prove that the farmer was much better off now with reference to local taxation than was either the urban dweller or the farmer 10 years ago. Theoretically, the right hon. Gentleman might have been right, but practically he was wrong, because it had been shown that the farmer paid local taxation amounting to 10 per cent. on his income, whereas the dweller in town paid only 5 per cent. He believed there was something in the idea of constructing light railways. Of course, it would be rather expensive to carry out this proposal, but desperate cases required desperate remedies, and he thought that the Government might well take the question into consideration. Mr. Albert Pell, speaking the other day, said he could not conceive why there should not be equalisation of rates in the counties. If such a suggestion could be carried out, the result would be a reduction of rates in poor counties, while rich counties would bear some of the burdens which now pressed upon the shoulders of those who were quite unable to bear them. There was an opinion prevalent in the minds of Essex men that the Government should suspend the Land Tax in Essex for 10 years. He did not suppose that the Chancellor of the Exchequer would take this proposal into his favourable consideration, but he thought it his duty to mention it as one of the proposals which the broken-down and long-suffering farmers of Essex were in the habit of making. It showed that there was something very rotten in the State, and our political economy could not be worth very much if a tract of land 2,000 acres in extent was to be allowed to become derelict whilst farmers were being ruined, and agricultural labourers were starving within 20 miles of the Palace of Westminster.

Mr. DODD (Essex, Maldon) said, the Chancellor of the Exchequer had remarked with very good reason that this was a most inconvenient mode of raising the question of agricultural depression, and the apology of the Essex Members must be that they had no other time at which to raise it, inasmuch as the whole of the time of the House had been taken by the Government. As an Essex man, it was impossible for him to remain silent when he knew that Mr. Pringle's Report of the state of affairs in Essex was not exaggerated, but was even in some respects toned down. As Mr. Pringle stated, a large number of tenant farmers were absolutely ruined, inasmuch as their business had become unprofitable. Mr. Pringle stated that the opinions of the Ongar farmers were embodied in a resolution, unanimously agreed to, to the effect that the laws which were passed for Ireland, and which were beneficial to the Irish farmers, should be immediately extended to the whole of Great Britain, whilst the Chelmsford agriculturists were in favour of the establishment of Land Courts and valuers. When the farmers of Essex passed resolutions of this kind it was very strong evidence that they were at their wits' end and scarcely knew where to turn. It was, however, hardly to be wondered at that nothing substantial had been done for the farmers when Members opposite, and some Members even on the Ministerial side of the House, were prepared to spend millions on making a railway to Uganda. If the country had so many millions to dispose of, he thought that some of them might be very well spent in our own country for the benefit of our own people. Mr. Pringle, in his Report, referred to a suggestion which had been made that each county should have its own market in London, and that an arrangement should be made under which the produce from each county should go by one particular train to the county market. He thought that if the Commission now sitting were to receive evidence on the subject of markets as well as of railway communications it might be able to formulate some system which would be of some use to the agricultural counties. If the produce from a particular county could be sent in large loads instead of being broken up as it was now into small portions it could be carried as cheaply as the produce which came from foreign countries was carried. With reference to the burdens on land, there was but one opinion in Essex, whatever might be the politics of the farmers—namely, that burdens upon the land were greater than Essex could possibly bear.

He was of opinion that some share of the common loss must be borne by the parochial clergy of Essex. If the amount now payable to the clergy had been rent instead of tithe there was no doubt that long ago the clergy would have cut it down. He did not think that, under the present conditions, they would be able to cut it down themselves, because individual clergymen did not like to grant remissions for fear of making it difficult for their brother clergymen in the neighbourhood to obtain their tithes. Under these circumstances, he thought that Parliament ought to cut down the tithes for them. He regretted the length of time the Committee had occupied in getting together these facts. He would only say he hoped the result of its labours would show that the time had been well spent; that their recommendations would be drastic and useful; that they might be the foundation of a cheaper system of carrying agricultural produce to market; that they might do something towards the promotion of more satisfactory markets, and that they might lead to the cutting down, to some extent, of the burdens upon land, more especially the burden of tithe. As to the Land Tax, he must say he was very much at one with what had been said on the other side of the House. All Members representing agricultural constituencies — though those constituencies might not all be in the same distressed condition as those of Essex—would agree that the Commission would have done good work if it was able in any way to relieve the present depression in agriculture. In asking the Government to assist them in this matter they were only asking them to do what other Governments had done for the agricultural industry. He found in a Report of great value—"Commercial, No. 3"—published in 1894 from our Representatives abroad, statements as to the organisation of departments of agriculture in foreign countries. They saw from this Report that the Belgian Government had been finding money to assist in the construction of light railways, so that the transport might be more ready and cheaper. With the object of facilitating the circulating of agricultural produce the Belgian Government was continually making efforts to obtain reductions in the price of transport, and during the past 12 years, through the goodwill of the Railway Companies, most important results had been obtained. There had been a diminution of from 30 to 50 per cent. in the cost of transport of all produce. In England, however, during this period not only had there been no decrease in the cost of transport of agricultural produce, but in many cases there had been an actual increase. Turning to France, he found that not only was the Government assisting in the construction of light railways, but in the case of the existing railways it was making efforts to bring about a reduction in the cost of transport. Notwithstanding the strictures of the right hon. Gentleman the Chancellor of the Exchequer, Essex would be grateful to those hon. Gentlemen who—a little out of season he admitted—had directed the attention of the House to the serious condition of things prevailing in that county.

Mr. J. LOWTHER (Kent, Thanet) said, he ventured to intrude for a few moments, because, although not a Representative of Essex, it fell to his lot some year and a-half ago to preside over the largest assemblage of agriculturists—at which Essex was very fully represented—which had ever been held in the country. He agreed with the Chancellor of the Exchequer that Mr. Pringle's recommendations would, if accepted, practically do very little for the County of Essex. A model farm conducted by a Government official he should regard as a very undesirable experiment. It would be bound to fail. As to the other suggestion—the abolition of the Land Tax and the question of rates and tithes—speaking broadly, though tithe was an important matter deserving the attention of the Government, as regarded the other points his own opinion had always been that the subject of local taxation was a mere flea-bite to the great agricultural question, and that subventions in aid of local rates would lead but a very short way towards a solution of the difficulty. He desired to draw the attention of the House to the Resolution passed at the Conference of agriculturists to which he had referred and at which Mr. Gray, then Member for Essex, was present. The resolution set forth—

> "That the unfair competition of untaxed foreign imports with home produce and manufactures, which are subjected to heavy internal taxation, is an anomaly and an injustice, and by

causing a diminution of the demand for home labour and the contraction of the purchasing power of the community adversely affects every trade and industry in the country, and this Conference is further of opinion that all competing imports should pay a duty not less than the rates and taxes levied on home productions."

That resolution was adopted by an overwhelming majority of the largest agriculturist gathering that had ever been held in the Kingdom. Reference had been made to the Royal Commission. The Chancellor of the Exchequer had asked them to wait until the Royal Commission had reported. But he would remind the right hon. Gentleman that that Commission did not contain a single individual representing the opinions embodied in the resolution which he had just read, or, at any rate, who was prepared to carry that resolution to its logical conclusion by the imposition on competing imports of an adequate duty which would enable home products to hold their own. Many of his own personal friends for whom he had the greatest regard were members of that Commission, but from the first he had questioned the wisdom of the appointment of that body. The original proposal of the Government was to appoint a Committee of the House. He had himself put down on the Paper a Motion objecting to that step and had declined to remove it under any condition whatsoever. He said at the time that this Select Committee was asked for that this House was perhaps the worst body on the face of the earth to enter into an inquiry of that kind, because very few members of it had much practical knowledge of agriculture, and of those who had the great bulk were afraid to state their opinions. That was the ground on which he opposed the appointment of the Select Committee, and he was bound to say that while the Royal Commission did not come under the condemnation which he presumed to pass upon the never-to-be-appointed Committee, he did complain that the Government had carefully excluded every single Member who could be suspected of having any sympathy whatever with the one true remedy which everybody, in the privacy of his own conscience, knew perfectly well was the only practical remedy to employ. Mr. Pringle said at the very outset of his Report, in the words quoted by the Chancellor of the Exchequer, that unless some steps could be taken to bring wheat up to a figure of not less than 45s. per quarter, it could not, with profit, be cultivated in the County of Essex. If the Government appointed a Commission from which they excluded everybody who was prepared to adopt any practical step in that direction he thought they were entitled to look with great suspicion at its Report whenever it made one. The question as it affected the County of Essex, near as it was to the Metropolis, was one of great concern for the nation at large. The effect of throwing large areas of land out of cultivation tended to throw large numbers of the rural population into the Metropolis, and into all large centres of population in this country. It increased the struggle for existence in these centres of population; in its turn it had an effect upon all the manufacturing industries of the country, causing a diminution of the demand for manufactured articles, and in that respect it was not merely a question affecting the County of Essex, although the condition of affairs which had been revealed to them to-day in regard to that county was deplorable in the extreme. He might be told, perhaps, that the Government could not be expected to-morrow, as his hon. and gallant Friend suggested, to go in for any practical remedy in the direction he had suggested. He must, however, remind the House that it was not a question of to-morrow but to-day. They had upon the list of Orders for this day's deliberations an opportunity afforded to Her Majesty's Government of dealing practically with this subject. The Finance Bill would enable the Chancellor of the Exchequer to state, as the result of what he had heard this afternoon, that the Government were prepared to introduce into that Bill, or at any rate to listen with care and attention to any suggestions which might be made in the course of the discussion regarding any proposal for at one and the same time relieving the agricultural community of Essex and other counties of the burdens that were imposed upon them, and on the other hand placing in the Finance Bill some provisions which might enable a profitable return to be yielded to agriculture in this county by making persons outside these realms contribute in a legitimate way towards the financial exigencies of the State. He hoped the Government would not allow this discussion to close without some assurance being given them that they would seriously consider this very great question. To tell them, as the Chancellor of the Exchequer did, that the mind of the country was made up, and that none of the remedies which he (Mr. Lowther) had suggested were capable of adoption was, he ventured to say, entirely untrue. He hoped, therefore, some assurance would be given that this serious question would be considered, because the House might rely upon it that all this tinkering with rates and all these petty devices would have no practical effect at all, and unless they were prepared to face the question in all its bearings it would be almost as well to leave it alone.

MR. KNATCHBULL-HUGESSEN (Kent, Faversham) thought the Essex Members would be of opinion they had received cold comfort indeed from the Chancellor of the Exchequer, although he dared say they did not expect much else. He only wished to make one observation. He was glad to note the expression the Chancellor of the Exchequer used with regard to tithes—that they were hereditary burdens, and that for generations past land had been bought and sold subject to the imposition of tithes. He thought that admission might be of subsequent use to them. The Essex Members who had spoken on this subject had advocated the views of their constituents with very great ability, but they very curiously, though unintentionally, omitted to bring before the House and the Government one of the points upon which the Essex farmers were represented by Mr. Pringle to be absolutely unanimous. Mr. Pringle said—

> "On one point, however, they were unanimous—namely, that the free importation of corn and meat was one of the chief causes of depression. To free trade they traced their present unfortunate position."

Of course, by free trade they did not mean what was now called Free Trade, the false system under which they were at present. It seemed to him that the agriculturists were pretty well used to rough treatment at the hands, he regretted to say, of both political Parties, and one reason for his rising was to suggest that the time had come when there should be an end of that system which he could call no other than a system of hypocrisy practised by Members of both political Parties up and down the country, and that was the almost constant assertion by men on both sides on political platforms and at meetings, that they regarded agriculture as the greatest industry in this country and one upon which the welfare of the country depended. If these statements were true, why was it that year after year was allowed to pass by and Budget after Budget brought forward without anything being done to give real relief to the agricultural interests? He must call attention to the unreality of the Debate. They were discussing now the depression which existed in one of the great departments of industry. They knew the depression existed; they knew the remedy; but they ignored the remedy and wasted their time discussing a number of little remedies, all of which, as the right hon. Member for Thanet had said, were as a mere flea-bite to the question, and if every one of these remedies was granted it would hardly touch the fringe of the agricultural depression. How did both political Parties stand with regard to this question of agriculture? He asserted last week that the Party opposite could no longer profess to be friends of the agricultural interest, because they were promoting a Budget the result of which must be to inflict great injury upon that interest. How did the Conservative Party stand? They had recently been told by the Leader of the Conservative Party (Lord Salisbury) that although he knew that agriculture was ruined by unrestricted foreign competition, yet that the only remedy which could really be of avail—that was, an alteration of their fiscal system—could not and must not be undertaken. That view might be right; but if so, he contended that those only could be held to be sincere who, when they professed to regard agriculture as the greatest of their industries, were prepared to adopt the only policy which could save it. He felt that this Debate had already lasted long enough on an occasion such as this. He wished to say, in conclusion, that if any statesman—he did not care from which Party—would make this question his own, and have the courage to advocate opinions now widely held, though seldom expressed, and go in for an entire alteration and amendment of their fiscal system, he believed he would rally around him an amount of support that would surprise hon. Members, and he believed then there might be some prospect of a return to this country of that commercial and agricultural prosperity which she once enjoyed.

*Mr. ROUND (Essex, N.E., Harwich) thanked the hon. Member for Kent (Mr. Knatchbull-Hugessen) for coming to the assistance of the Essex Members, but he hoped the House would not be of opinion that the Debate had lasted long enough already, and that opportunity would be given to those interested in the district referred to address the House. He much regretted the absence of two former Members of this House, the late Member for Norfolk (Mr. Clare Sewell Read), and Mr. Gray, the late Member for the Maldon Division, both of whom were practical agriculturists, with full knowledge of the present difficulties of the land. He thanked the Mover and Seconder for the speeches they had made. No one could be in a more fitting position to speak for the agricultural interests than his hon. and gallant Friend who had introduced this Motion and who represented the borough of Colchester, because Colchester was the centre of a large agricultural district, and contained something like 10,000 acres of arable land, some portion of which had in late years actually gone out of cultivation. The Seconder of the Motion represented the centre of the district chiefly referred to in the Report of Mr. Pringle, and no one had done more than he to endeavour to direct the attention of the House to the calamitous state of the agriculturists in that district. He (Mr. Round) in former days used to represent that very district, but at that time all was satisfactory. It was then what might be described as a smiling land, and when landlord and tenant were in very different positions from what they were at the present day. They not only wished to direct the attention of the House to what was patent to everybody, now that it was represented so well in the able Report of Mr. Pringle, but what they were really afraid of was that the whole of the heavy land wheat-growing districts of Essex might before long be placed in the same calamitous position. Already something like 30,000 acres had gone out of cultivation, and it would be a great calamity not only to Essex, but to the country generally, if the wheat-growing districts were to cease being cultivated. Having represented the County of Essex for a great many years, he was very familiar with its northern, eastern, and central portions, and he asserted that it was almost impossible to depict in appropriate terms the state of things which had been going on ever since 1879 in the wheat-growing heavy land districts of the county. It was a very serious thing to see occupier after occupier of these farms, men who were once men of capital, who possessed ability and practical knowledge, failing one after another, and losing every penny they possessed in the world. It was also a very sad thing to see the agricultural labourer turned out of his house and home because neither the landlord nor the farmer was able any longer to find money to employ him. He knew a parish of Essex where there were 60 cottages which were absolutely untenanted. If they could devise the means of bringing about a better state of things it would not only be the duty but he was sure it would be the pleasure of the House to do so. He thanked the Chancellor of the Exchequer for the tone of his speech, but what the right hon. Gentleman had said would, of course, give them very little satisfaction. They on that side of the House felt that it was very unfortunate that the right hon. Gentleman who represented the great industry of agriculture in that House was in a subordinate position and was not a Cabinet Minister. They all felt sure that the right hon. Gentleman was anxious to help in this matter; he was acquainted with North Essex, which he himself represented; but the right hon. Gentleman could hardly do justice to the present state of things so long as he was outside the Cabinet. The Chancellor of the Exchequer rather sneered at what his hon. Friend the Member for Colchester said about model farms, and he asked why did not the landlords themselves set up a model farm? He ventured to say that the landlords of Essex had done all in their power to cultivate the land which had been thrown upon their hands to the extent of many thousands of acres since their tenants left them, and their object had been, as long as they possibly could, to employ the labourers in these parishes and not to turn them adrift before they were absolutely obliged to do so. But the landlords in Essex had not the resources now from the land which would enable them to live in any sort of tolerable position. With regard to model farms, if the Government could set up one experimental farm with the object of showing what grasses could be best laid down on the derelict farms to which Mr. Pringle referred they would confer a great benefit on the agricultural community. Their difficulty had been that Essex was not adapted for growing grass. At the present time they could not grow wheat, the cost of production being found to be too great, and when they had sown grass they had found the result equally unsuccessful and unprofitable. With reference to what the Chancellor of the Exchequer had said as to rabbits, no doubt rabbits had increased in some places since the depression in agriculture had set in. He believed that was partly owing to the seasons and partly owing to the great number of acres that had been thrown upon the landlords' hands. With regard to remedies, what they said was this: that much of this land might have been kept in cultivation if it had not to bear the excessive burdens which had been thrown upon it by Imperial and local taxation. He thought they might fairly ask for facilities for the redemption of tithes. Of course, the landlords knew they had bought or inherited the land subject to the tithe, and that they must pay tithe so long as land was in cultivation; but it was rather hard that those landlords who could not farm their farms at a profit should have to hand them over to the tithe owner, and if facilities were granted for the redemption of tithes that might be a considerable alleviation. Again, he thought that in these depressed districts they might fairly ask that the Land Tax should be remitted, and the Land Tax generally should be given up towards the alleviation of local rates. They on that side of the House had no objection to the division of rates between owner and occupier so long as the owner was properly represented in the expenditure of such rates. Whenever they had endeavoured to fight the battle of their constituents in the agricultural districts they had been met with little favour and great opposition by the present Government. He had always considered it a great grievance in agricultural districts that those who used the roads should not pay for them, and when the right hon. Member for St. George's, Hanover Square, endeavoured to bring about legislation which would throw the onus of keeping the roads upon those who used them, or, at all events, make them pay their fair share of the cost, they were opposed by hon. Gentlemen opposite, and defeated in what was a just and reasonable proposition. That was the one difficulty they had always had in this House. Whenever they had endeavoured to get a fair share of local taxation borne by other descriptions of property than real property they had been met with great opposition, and often with defeat. Whatever income was made from the land the owners would be ready to pay from it their fair share of local and Imperial taxation; but they objected to the taxation of the land itself, which was only the raw material, with the result that when they had paid tithe and rates and taxes there was no margin left. Under these circumstances, men had been involved in a terrible struggle for existence, which had driven many to the poorhouses, and some even to suicide, and all the time they had been bearing burdens altogether disproportionate to their ability to bear them. He contended, therefore, that no time should be lost in applying a remedy to this condition of things.

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): I can assure the House that I do not rise for the purpose of making a long speech, nor to deprecate in any way the introduction of this subject by hon. Members who come from Essex; but, at the same time, I would venture to make an appeal to the House whether, after having debated the subject in a very exhaustive and interesting manner for some time, it is not very nearly time that we should proceed to the other business of the evening? I am the last man in the House to minimise the Report of the Sub-Commissioner which has been made to the Royal Commission, because not only in my position as Minister, but also in my capacity as a Member for

Essex I have watched with great anxiety the state of the depression which has existed in that county not only since the issue of Mr. Pringle's Report, or during the last year, but, I am sorry to say, for some years past. With regard to the Debate that has taken place to-night, I would venture very respectfully to say to the House that we have been discussing not what the Government should do, but what the Commission should report, and though the Debate may be of worth, so far as the general question is concerned, I venture to point out that for us to debate what the Royal Commission appointed by the Government to consider this subject should report—not, I hope, at a very late date—is not the best way to spend our time. I have myself very little to add to what was said by the right hon. Gentleman the Leader of the House on this question. Remedies have been pointed out by various speakers and by Mr. Pringle, but the meaning of this Motion, if it has any meaning at all, as set forth by the Mover, is that the Government should to-morrow or next day, or at any rate within a short number of weeks, bring forward instant measures of relief to deal with the depression in Essex. What were the remedies suggested by the hon. and gallant Gentleman and other hon. Members? Light railways was one. I have considerable sympathy with those who advocate light railways, and I hope the Royal Commission will consider and report upon that matter, but does the hon. and gallant Gentleman consider it is possible to put down light railways within the next week or two, because if it is to be the instant and immediate relief of the agricultural distress that is the meaning of the Motion. The hon. and learned Member for Maldon made the suggestion that each county should have a market of its own in the Metropolis, and that each county should have a line of railway apparently of its own from that county to the market in the Metropolis. There, again, I venture to point out that to suggest that as a remedy for the agricultural depression in Essex is to make a suggestion which it is a little difficult for the Government to undertake, or, at any rate, to accomplish within the limits of the next few weeks. Then my right hon. Friend the Member for Thanet suggested what he has on many former occasions advocated in this House as the one remedy for agricultural depression—namely, protection; and he laid it down as a grievance against the Government that there was no Member of the Royal Commission inclined to his views on the subject. I have no information on the subject; I have no particular reason to believe there is no such Member on that Commission, but I understood it was perfectly open to the Commission to consider any remedy put before it with a view to alleviating agricultural distress. Hon. Members have spoken on the subject of tithes. I always took a great interest in the subject of tithes, and the opinions I held in the last Parliament I hold in this. But hon. Members who were in the last Parliament will know the difficulties that we had to fight against, not on one side of the House, but on both, on this question, and how impossible it is for the subject of tithe to be taken up in this offhand manner. That is a subject for the Commission to consider, if it thinks it necessary to consider it, in relation to agricultural depression. It is quite obvious to the House that it is a subject it is impossible for the Government to take up at a moment's notice. I venture to think that there has been an initial mistake with regard to Mr. Pringle's Report, and in this I expect the Commission will agree with me. Mr. Pringle's Report is merely evidence placed before the Royal Commission for them to consider. The whole subject is *sub judice*, and the Royal Commission will undoubtedly hear other evidence. I know myself, at the present moment, a gentleman in Essex, who has some evidence to give on the subject, and who does not entirely concur with the general conclusions in Mr. Pringle's Report; and the Royal Commission, who are appointed as judges to determine this subject, will view Mr. Pringle's Report as portion of the evidence placed before them which it is their duty to consider as a whole, and having so considered, to found upon it the Report which they will, I hope before long, make to the Government. Before I sit down I would like to point out that the Government is not to blame because the Commission have not yet made a Report. It is quite open to the Commission to make an *ad interim* Report. I have not the slightest doubt that when the Report is laid before the Government they will give it that attention and consideration which this most serious subject demands, and I hope they will be in a position to adopt some measure which will be of benefit to the agricultural interest in this country.

MR. CHAPLIN (Lincolnshire, Sleaford): I can assure both my hon. and gallant Friend who has moved and the hon. Gentleman who has seconded the Motion for the Adjournment that they have our sympathy in their endeavours to place the position of the County of Essex before the House of Commons. There is no doubt in the world to anyone at all conversant with the present position of the county that the agricultural condition of Essex is critical in the extreme, and what is perhaps even of more importance is this, that it is steadily going from bad to worse at the present moment. Under these circumstances, with which, I am sure, the Leader of the House must be to some extent acquainted, I am not surprised and I was very glad to hear that he had no complaint whatever to make of the Mover of the Adjournment in endeavouring to direct the attention of Parliament to this very important question. There was one note of murmur which I detected in his speech when he observed that it was all very well to talk of the County of Essex, but still, if other hon. Members adopted that course, any other subject might be discussed by private Members in the same way. The right hon. Gentleman must not forget that he has taken, for his own purposes, the whole time at the disposal of Parliament, and it is by this means, and this means alone, that we are able to call any attention whatever to any subject, however important or urgent or pressing it might be. I must also remind the House that the condition of Essex is only a symptom of what is going on at the present time in all parts of the country. I admit that, with regard to large districts in Essex, the character of the soil is worse than it is in many other parts of England, and the difficulties, no doubt, in that district have been more urgently felt than elsewhere. But there remains the fact that, at the present moment, agricultural depression prevails throughout the whole country, and is practically universal, and, in my opinion, we have reached a stage with regard to this question when it not only claims, but must demand, the attention of Parliament, and that attention will necessarily, in my judgment, have to be given to it before any further period of time has elapsed. My right hon. Friend who has just sat down appeared to be under the impression that the Mover of the Motion considered that Parliament could give instant measures of relief, such as the provision of light railways, and matters of that kind. But I do not in the least understand that to be the view of my hon. and gallant Friend. What I understood him to say, and what I think he pressed upon the Committee with great force, was that one of Mr. Pringle's recommendations for dealing with the depression was with regard to the making of experiments in Essex by the Board of Agriculture, and although I am prepared to admit the force and weight of all my right hon. Friend has said as to its being necessary for the Commission to make their Report upon the general question, in the first instance, yet I do think that this recommendation of Mr. Pringle's is deserving of the attention of my right hon. Friend, and for this reason: No doubt the character of the soil in Essex is specially suited to the growth of wheat; in fact, those districts to which Mr. Pringle refers grow practically very little else—but, at the present price of wheat, that has become absolutely impossible. And Mr. Pringle being asked to consider this question, and devise some means of cultivation in that county, as a last resource, expressed his opinion that it was possible that something might be done by laying down more land for grass. It is not suitable for grass, it is exceedingly difficult to make grass grow to any advantage, and Mr. Pringle suggested that, under all the circumstances, it would be wise and desirable for the Board of Agriculture—(which, after all, I suppose, was appointed for some purpose of the kind)—to take into its hands the conduct of experiments on this particular point, so that if they proved to be successful other people in Essex might follow their example. I do not think there is anything unreasonable in that suggestion. The Chancellor of the Exchequer pointed out with perfect truth that the central cause of the depression in Essex was the incapacity to grow corn at the present time. There he stopped.

He ought to have gone further, and pointed out that anything else than corn cannot be grown to advantage so far as the researches of our Commission extends, and I do wish on that point to call the attention of the House for one moment to a single paragraph upon that subject. This is what Mr. Pringle says, at page 28 of his Report—

> "On the three-horse lands the difficulty of growing grass and roots has prevented the spread of dairy farming"—(he means exceptionally strong clay)—"and the alteration of system which has accompanied the introduction of cows on many mixed farms cannot, therefore, be related of this peculiar variety of soil. Nature has apparently decided that three-horse land shall be suitable for one style of farming, and that one unfortunately the least suited to the present prices of agricultural produce."

He points out that these large districts comprising thousands of acres, will not grow anything else, as far as we know at present, except wheat. Something was said with regard to the farmers of Essex upon which I do desire to say a word in their defence. It was said that really they ought to have looked forward to this state of things 15 years ago.

Mr. H. GARDNER: Mr. Pringle says so.

Mr. CHAPLIN: I care not who says so, and I wish to defend them on this point. I think it is equally reasonable to have expected farmers in any part of England to have foreseen 15 years ago the crash which is coming upon them at the present time, especially in the wheat-growing districts. On the Commission, of which I also was a member, 10 years ago, presided over by the Duke of Richmond, two of the most practical agriculturists in England, who were Members of this House, were commissioned to go out to the United States of America, which at that time was our chief competitor in wheat, to examine the whole question and to give indications as clearly as they could as to the course of the prices of wheat in the future. What was their Report? They went into the question most minutely, and they placed it upon record that it was impossible to expect the United States of America would be able to send wheat to this country, at a profit, at less than 40s. or 42s. per quarter, and when these experienced men, with all their knowledge, studying the question on the spot in America, and being desired to consider the same thing with regard to other parts of the world, came to this conclusion, it is impossible to blame the farmers of England for not having foreseen this. I will say nothing on the question of model farms, to which the Chancellor of the Exchequer referred, excepting this: that I do not agree that it would be a dangerous expedient for the Board of Agriculture—which would be, I suppose, a Government Department in this case—to make experiments in farming for the benefit of agriculture in this country. It is done in almost every other country in the world, and although I do not think it was necessary in this country at all during the days of our great prosperity, I do not think it ought to be put on one side altogether as a thing beyond the reach or purview of the Government. With regard to the question of tithe, I have this to say: An hon. Member said that the clergy ought to bear some share of loss in that respect. I am under the impression that the clergymen have undergone very great loss already. It appears to me that in these large districts, of which we hear some 30,000 acres have gone out of cultivation altogether, the tithe is also gone to all intents and purposes, and there are no people who are suffering more heavily than the clergy in that respect at the present time. I am afraid that the depression in these districts goes far beyond the question of tithes, and that, even if the tithe were abolished to-morrow, it would not be the means of relieving the agricultural depression. I will not dwell upon the question of rabbits raised by the Chancellor of the Exchequer further than to say this, and I merely say it as an indication of the state of things to which I really believe we are going in the near future. It is not 150 years ago since the whole of what is known as the Lincoln Heath, which, I suppose, in its days of prosperity was perhaps more celebrated for the superlative excellence of its farming, was one vast rabbit warren, and it is as certain as I am speaking to the House at the present moment that if prices continue to fall as they are falling now, and if the present condition of agricultural depression continues, not only will all the vast sums of money which have been expended in reclamation of that great district be thrown away, but in all human probability it will be destined to go back to the uncultivated state it was in in former days. What we have to consider, in my opinion, is what is the real cause of the depression? On that question I have not the shadow of a doubt that the real cause, the chief cause, of agricultural depression to-day is the great fall which has occurred in agricultural produce of all kinds and descriptions, and the fact which is more important than all, that that fall has been and still is progressive. I am well aware that at this moment there are many subjects deserving the attention of agriculturists, and I am quite prepared to consider them all, and I have no doubt the Commission will do so. But they are none of them the cause of agricultural depression, nor will any alteration with regard to any one of them prove to be anything in the nature of a remedy for agricultural depression. I must say one word with regard to what the hon. Member for Maldon said about Land Courts, because he was very much mistaken. It was not the case at any meeting of farmers in the County of Essex that they were unanimously in favour of the appointment of Land Courts. He omitted a sentence which he ought to have given, and which followed immediately upon the one he read. The sentence is this—

> "Before consenting to this resolution" (that is, in favour of Land Courts) "several farmers submitted that Arbitration Courts for fixing fair rents should be optional, and not compulsorly, and this opinion was shared by all who were present."

MR. DODD said, the passage the right hon. Gentleman quoted did not follow the passage which he (Mr. Dodd) had read to the House. The resolution he quoted was with reference to a meeting at Ongar, and which was exactly as he had read it, the sentence now quoted by the right hon. Gentleman referring to a meeting at Braintree, which was quite different.

MR. CHAPLIN: I quite admit the accuracy of the quotation which the hon. Member made. He can put whatever interpretation upon it he pleases, but I think I must be allowed to do the same, and I think this does not show that the farmers in Essex are unanimously in favour of Land Courts. But what I want to call the attention of the House to is this, and I do desire to impress it most earnestly upon the mind of Parliament, and through Parliament on the mind of the country. The position in the County of Essex, which does not differ very materially from other districts in other counties in England, at the present moment is this: vast areas of land are gone out of cultivation already, more and more land is going out of cultivation every day, and, concurrently with this, employment for the agricultural labourers is daily and continually disappearing, and, as a matter of course, agricultural labourers are continually being driven into the towns. You will read in this Report for yourselves that vast numbers of farmers are bankrupt, landlords are ruined, and the payment of rent has ceased altogether. The depression, as I have already said, is progressive, and is getting worse every day. What is to be the remedy for this state of things? I must admit, with the Chancellor of the Exchequer and with my right hon. Friend opposite, that until the Royal Commission has reported it is difficult for the Government to do more than a very little. But I cannot say that I regret the Debate which has arisen upon this occasion, because it is most desirable that the extreme gravity of the agricultural situation should be impressed upon the mind of the public whenever the opportunity occurs. I do not think there has been anything so serious in past times as that which we see to-day. The Chancellor of the Exchequer is fond of talking of the days when Mr. Henley used to tell him that large districts in Oxfordshire and other parts of England were all out of cultivation too. That was true. There was a wave of great passing depression at that time in England, due, I believe, to nothing but the contraction of the currency which had occurred in those days, owing to causes on which I need not enter now. But that was temporary and passed away. The present state of depression, on the other hand, has lasted now at least 15 years, and instead of showing the slightest signs of passing is getting worse from month to month and from year to year, without the slightest prospect at the present moment of anything like amelioration in the future. There is only one cause for this, and there is only one remedy. I repeat to the House of Commons that the cause of this has been the constant fall in the prices, and the fact that that fall has been progressive, and unless and until Parliament can make up its mind to do something to arrest this constant and further fall in the future, then it is idle and useless to profess sympathy for agricultural depression. I hope that this Debate will have the effect of calling public attention to the extreme gravity of the situation. It is well that Parliament should have an opportunity of considering it, and I hope the result will be that before many months have passed Parliament will make up its mind to do something in earnest to deal with this question, and to deal with it in the direction upon which my own views are well known—that is, that this general state of things is due to currency causes, and that it is only in dealing with them that real and permanent relief will ever be found.

Colonel LOCKWOOD (Essex, Epping) said, that he thought that Her Majesty's Government were to blame for two things in connection with this matter—first, for the way in which many of their candidates during the last Election led the labourers and farmers to believe that if they were returned they would be able to take measures to ensure prosperity; and, secondly, in the present Budget it was absolutely beyond doubt that, instead of relieving agricultural burdens, the Chancellor of the Exchequer was chastising agriculturists with whips of a heavier material and imposing heavier burdens. Various remedies had been suggested for the present state of depression, but the two principal ideas brought forward were the theory expounded by the right hon. Member for Sleaford, and also the bare fact of Protection. He did not wish—even if he could—to argue the question of Protection now, but one thing they must allow was this: that even if the premisses upon which in old days the argument in favour of Protection were founded were false, the logical deduction drawn from them had been absolutely verified. Those who so argued said that if such measures as were adopted were taken agriculture would be practically ruined. Without pledging himself to their premisses, he said their deductions had been logical and true. He should not have intervened in this Debate, even as a Member for part of the scheduled district, unless he had a remedy to propose. His plan was probably full of faults, and he put it forward with all humility. It was that the Government should acquire an estate of 6,000 or 7,000 acres in one of those scheduled districts, which they could now obtain at a ridiculously low price, and form a Crown colony. Englishmen went to far-off countries to colonise, and surely it would be easy to induce them to colonise within a mile of railways and twenty miles of London. He had no doubt that objections could be raised to the experiment he proposed, but if it were attempted it could at least be said that the Government had shown more than sympathy with depressed agriculture, and had done something practical and in the right direction to relieve the present deplorable condition of things.

Mr. H. R. FARQUHARSON (Dorset, W.) rose to continue the Debate.

Mr. H. GARDNER rose in his place, and claimed to move, "That the Question be now put."

Question, "That the Question be now put," put, and agreed to.

Question put accordingly, "That this House do now adjourn."

The House divided:—Ayes 163; Noes 205.—(Division List, No. 86.)

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 8th June.*]

[TENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 4.

Mr. GRAHAM MURRAY (Buteshire) rose to move, in page 3, line 11, after "property," insert "in which case the further Estate Duty shall not be payable." The Amendment was meant to carry out what he believed was the intention of the Chancellor of the Exchequer. In the course of the discussions on the last day the Committee met the question of altering the phraseology of Sub-section 3 altogether came up for consideration; and until the right hon. Gentleman did that there would be no difficulty in showing that the Amendment was necessary. The clause as it stood was governed by the initial words of its first sub-section; that was to say, that it only came into effect where property liable to Estate Duty was settled by the will of the deceased, and remained settled by virtue of any disposition. The Amendment applied only to the latter of those causes. The view of the right hon. Gentleman in framing the clause was not doubtful. Put in non-technical words it was this—that if they put on 1 per cent. in respect to a settlement, then the whole of the members of the family, who took one after another under the establishment, were enfranchised of that payment of 1 per cent. in addition to the Estate Duty, which was paid at once. Take the case where a man succeeded under a disposition which was not made by himself; that was to say, where the deceased was a person who had taken under a disposition not made by himself, and where there were other takers that followed him. In that case the property would remain settled by virtue of a disposition. He would not say on which side lay the right in the controversy which had taken place on the last day between the Chancellor of the Exchequer and the Leader of the Opposition as to whether an estate, in technical terms, remained settled if the person who took was in a position to dispose of that estate, but he put his Amendment down from the point of view of the way it affected them in Scotland. The Chancellor of the Exchequer had used phraseology which was not technical in Scotland. "Settled" had no technical meaning in Scotland. On the other hand, it was language which, if used in a popular sense, one would have no difficulty in applying to conveyancing in Scots law. Suppose property was directed to go under a settlement to various persons—A, B, C, D, in turn—it might be that when C, say, succeeded under that settlement he might be in a position in which by law he was capable of defeating the settlement altogether so far as his successors were concerned. He would be a person "competent to dispose" of such property; nevertheless, he did not do anything in his lifetime to dispose of the property. The property would remain settled and would go under the settlement, and not according to the ordinary Law of Intestacy. Under the scheme of the Government a person might be charged the 1 per cent. duty without getting any return for it.

Amendment proposed, in page 3, line 11, after the word "property," to insert the words "in which case the further Estate Duty shall not be payable."—(*Mr. Graham Murray.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, he did not enter into the question of what the meaning of the words "remain settled" might be. It was possible that there might be a person "competent to dispose" who might not dispose, and there might be a remainder over so that the settlement would still continue. The object of the hon. and learned Gentleman was the object of the Government, but he would suggest that instead of the somewhat technical phraseology proposed the Amendment should take the following form:—

"During the continuance of any settlement the further Estate Duty shall not be payable more than once."

MR. GRAHAM MURRAY said, those words would no doubt meet a blot in the section, but they would not meet his point. The words at the beginning of the section were absolute, that was to say, wherever an estate remained settled there must be the 1 per cent. paid on the death of the person competent to dispose. The object of the Amendment was to cover a case in which a person, who, though competent to dispose, did not do so.

SIR W. HARCOURT said, that it was the intention of the Government that under all settlements one further Estate Duty should be paid and no more.

MR. GOSCHEN said, that the object of his hon. and learned Friend was to prevent an enfranchising fee being paid where nothing was enfranchised. Perhaps, however, it would be well for the Government to take the point into consideration between now and Report, the Committee accepting the Solicitor General's Amendment in the meantime.

Amendment, by leave, withdrawn.

Amendment proposed, to add at the end of Sub-section (b)

"and during the continuance of any settlement further Estate Duty shall not be payable more than once."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there added."

*MR. GIBSON BOWLES said, he objected to the word "further"; it seemed to him that the Estate Duty itself should be levied no more than once.

MR. J. LOWTHER said, he did not wish to debate the matter in a hostile sense seeing that they were all intending the same thing. The clause was rather ambiguous. It said—

> "(b) If Estate Duty has already been paid in respect of such property since the date of the settlement, neither the Estate Duty nor the further Estate Duty shall be again payable in respect thereof."

The Solicitor General proposed to introduce at the end of the clause these words—

> "During the continuance of any settlement the further Estate Duty shall not be payable more than once."

Nobody was competent to dispose of property unless he had barred the entail and become possessor in fee. He hoped it would be made clear that so long as steps had not been taken to break the entail or settlement payment would only be once claimed in respect only of Estate Duty or further Estate Duty. When the process of disentail had been gone through the tenant in possession was competent to dispose and a different state of affairs would exist.

SIR W. HARCOURT said, the Committee would do well to accept the Amendment according to the suggestion of the right hon. Gentleman the Member for St. George's. The words proposed would carry out the undertaking given.

MR. GRAHAM MURRAY said, that perhaps when they came to look into this matter the Government would see his point. The Solicitor General's Amendment would prevent the Estate Duty being paid more than once, but his (Mr. Graham Murray's) Amendment would prevent a man paying the further Estate Duty at all if he really got nothing from the settlement.

Question put, and agreed to.

*MR. BUTCHER said, he wished to move to add a new sub-section, as follows:—

> "(c) If the only life interest in such property arising on the death of the deceased be that of a husband or wife of a deceased, the further Estate Duty shall not be payable."

The object of the Amendment was to except cases of marriage settlement from payment of the further or 1 per cent. Estate Duty—that was to say, in cases where there was the ordinary settlement first on the husband for life, then on the wife for life, and then on the children. In this case, he thought, only Estate Duty should be paid, and not the further Estate Duty. This he took to be the intention of the Government, judging from the contents of a Parliamentary Paper issued by them and published in *The Times* of the 21st of April, 1894. The Parliamentary Paper contained the following:—

> "Settled property having paid Estate Duty will be exempt from further payment of that duty during the continuance of the settlement, but in consideration of that exemption will pay an additional Estate Duty of 1 per cent. But that additional duty is not to be paid where the only life interest is that of the deceased's wife or husband."

According to this, when they paid Estate Duty on the death of the husband they did not pay additional Estate Duty when the only other interest was that of the husband or wife of the deceased. The two main grounds for the Amendment were first that marriage settlements should be treated somewhat more leniently than other forms and settlements. He was aware that the right hon. Gentleman had a rooted objection to settlements both as Chancellor of the Exchequer and as a man, but his objection ought hardly to extend to marriage settlements which were really the embodiment of thrift and foresight, their object in the vast majority of cases being to make provision for the children. But he put the Amendment on a wider ground. He asked the Committee to say that property passing on the death of the husband to the wife should not be dealt with in the same way as if it passed to a stranger. He did not base his Amendment on the old legal fiction that husband and wife were one, but he did base it on the ground of the social requirements of life and on grounds of public policy. He maintained that property passing from a husband to a wife should not be treated as if it were property going out of the family altogether. In this matter the example of the Colonies might be quoted as forming a precedent. In New Zealand the wife taking from the husband who died intestate paid no duty at all. In Victoria when a person died testate or intestate the widow and children paid only half duty.

Amendment proposed, in page 3, line 11, after the word "property," to insert

"(c) And if the only life interest in such property arising on the death of the deceased be that of a husband or wife of the deceased, the further Estate Duty shall not be payable."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Sir R. WEBSTER said, that from the Government Memorandum, he gathered that the mere arrangement whereby a life interest was to be given by a wife to a husband or a husband to a wife was not to be regarded as belonging to that class of settlement by which property was so tied up that it was necessary for extra duty to be paid in respect of it.

Sir W. HARCOURT said, the only question was how far the Amendment corresponded to the words used in the Memorandum. He understood the Memorandum to apply to the case in which a wife alone took a life interest.

Sir R. WEBSTER: Or the husband.

Sir W. HARCOURT: Or the husband.

Sir R. WEBSTER: There being no other intervening life interest.

Sir W. HARCOURT said, as the Amendment appeared to carry out the intentions of the Government as expressed in the Memorandum, he should accept it.

Question put, and agreed to.

Mr. BARTLEY said, he wished to move an Amendment to exempt settlements made prior to the passing of the Act. The Chancellor of the Exchequer, he thought, must have contemplated passing such a proviso as this, judging from something which fell from him the other evening.

Amendment proposed, in page 3, line 11, at end, insert—

"Neither Estate Duty, or further Estate Duty, shall be payable in respect of property comprised in a marriage settlement, and which does not exceed at the date of the settlement in the aggregate in value or amount the sum of £10,000, so long as such property is enjoyed under or by virtue of the settlement by the wife, husband, or issue of the settlor."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, he had stated a few days ago that where settlements had been made previous to the passing of the Act they should not bear the additional duty. The Government, therefore, accepted the principle of the Amendment, but preferred to deal with it in Clause 17, which referred to all questions of distinction and of disposition previous to the passing of the Act.

Amendment, by leave, withdrawn.

Amendment proposed, in page 3, line 11, at end, insert—

"Neither Estate Duty, nor further Estate Duty, shall be payable in respect of property comprised in a marriage settlement and not in the aggregate exceeding at the date of the settlement in value or amount the sum of £10,000, so long as such property is enjoyed under or by virtue of the settlement by the wife, husband, or issue of the marriage."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, they had already discussed the subject at great length, and decided upon it. He had pointed out that when a man left his money to his wife and children by will, Probate Duty had to be paid at present, but if the property was settled it did not pay duty. He did not say that these settlements were not very frequently useful, but they were, at all events, opposed to the principle of the Bill, and there was no reason why a fiscal preference of exemption should be given to them.

Mr. GRANT LAWSON said, he was afraid that the Chancellor of the Exchequer had an objection to settlements of any kind.

Sir W. HARCOURT: I have never said so.

Mr. GRANT LAWSON said, the Committee would see that the Amendment had only a very limited application, applying as it did to settlements not over £10,000. His object was to protect marriage settlements in cases where the sum was a moderate one such as he took this to be. A sum of £10,000 was one which would be employed in the ordinary course for the purpose of securing that a man's widow should be provided for, and that the children should be set up in business, &c. In his opinion, it was a very hard thing that they should refuse the protection which this Amendment gave to the persons to whom this amount of money might come.

*MR. BUTCHER said, he understood the Chancellor of the Exchequer thought that settlements ought not to be protected under any circumstances whatever. But the right hon. Gentleman in his Budget speech said that small incomes ought to be exempted fiscally. If there was to be any exemption at all it ought to apply to these small marriage settlements. He did not himself attach any special virtue to the sum of £10,000; but with regard to these small settlements, he would say that, in his opinion, it was more desirable that a man should make a settlement than a will, and he submitted that settlements ought to be encouraged by fiscal exemption. Having regard to the interests of the comparatively poor, he hoped the Chancellor of the Exchequer would make this exemption.

SIR W. HARCOURT: That is exactly my difficulty. I want to equalise the disposition of property and not to encourage settlements. The Amendment is not consistent with our view of the matter.

MR. GOSCHEN said, they had hitherto brought their batteries in vain to bear upon the Chancellor of the Exchequer with regard to this question of settlements, and it was obvious that no impression could be made upon him. He should have thought that the exemption of a marriage settlement would have appealed to the Chancellor of the Exchequer with more force than any other; but, as he had said, the Chancellor of the Exchequer would receive no impression, and he therefore recommended his hon. Friend not to proceed with the Amendment.

Amendment, by leave, withdrawn.

MR. GRANT LAWSON moved an Amendment the object of which, he said, was to secure that settled estates should not pay the extra 1 per cent. for a benefit which the owners did not receive. He said he believed the clause had been introduced with the honest intention of protecting the owners of settled estates to a certain extent and of tempering the wind to the shorn lamb. The desire of the Government was, no doubt, that when owners of settled property had paid 1 per cent. further Estate Duty they should be protected from having to pay duty again in the next generation. It was possible, however, under the clause as it stood, that when property passed in regular succession from father to son the Estate Duty and the further Estate Duty would have to be paid on each generation. In his opinion, family settlements ought to be encouraged rather than discouraged, because regular descent from father to son was distinctly to the benefit of the farmers and the labourers on an estate. Regularity of succession was secured by breaking the succession in every generation and re-entailing. Supposing A, the present holder, were holder for life, with remainder to his son in tail, when the son B came of age or married the entail was cut off, and the land was re-settled on A for life, on B for life, and on a possible grandchild, C, in tail. Under the scheme of the Government, as soon as A died B would have to pay Estate Duty and the Extra Estate Duty. When C came of age or married, exactly the same process would be gone through, and C would have again to pay the Estate Duty and the extra Estate Duty. Thus, instead of any benefit accruing from the section to holders of the property they would from generation to generation have to pay not only the full Estate Duty, but extra Succession Duty.

Amendment proposed, in page 3, line 11, at end, to insert—

"(c) If upon the death of any person Estate Duty shall become payable in respect of any property upon which the further Estate Duty has been paid or become payable by or on behalf of such person, there shall be deducted from such Estate Duty the amount of the further Estate Duty so paid."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, the object of the hon. Gentleman seemed to be that where property had been settled, and a further Estate Duty of 1 per cent. had been paid upon it, the 1 per cent. should be repaid or allowed on the next devolution of the property after the settlement had come to an end.

MR. GRANT LAWSON said, that was not quite his meaning. His meaning was that it should be returned on the next succession.

MR. R. T. REID said, he thought he had fairly described the effect of the proposal. The hon. Member thought that there ought to be not merely mitigation of the tax, but absolute restitution of the money that had been paid. He could not suppose the hon. Gentleman expected that this would be acceptable to the Government which had proposed the Bill. It must not be forgotten that there were cases in which the settlement lasted for many years and covered two or three generations of men. The 1 per cent. was in the nature of a compromise, and he (Mr. Reid) could not recognise that any particular class of settlement ought to be treated preferentially as against other classes of settlement provided they were all made in good faith.

MR. GOSCHEN (St. George's, Hanover Square): The system of average and compromise is extremely pleasant to the Government, who in the end will not lose by it, but it appears to me that it will work somewhat hardly in individual cases. I think it very questionable indeed whether the broad principle laid down by the Government—namely, that of averaging cases, is a sound one. I do not think you can fairly introduce an average in taxation which will meet all cases. I quite understand that the Government are anxious to do some rough justice by this proposal, but my hon. Friend has pointed out that in individual cases injustice will be done. I do not think the hon. and learned Gentlemen denied this.

MR. R. T. REID: The right hon. Gentleman will excuse me. I do not think there is any injustice in our proposal. The re-settlement, whether it be laudable or not, is the deliberate act of the parties themselves.

MR. GOSCHEN: But in such cases the compromise will be of no advantage whatever to the parties. The inherent vice of the clause lies in the general scheme of the Government under which they average certain cases, and, by a composition, attempt to meet all cases. This is the second time in the course of this evening where it has been shown that the compromise has broken down.

*MR. GIBSON BOWLES said, he did not know that the Amendment was informed by any principle which could properly be applied to the collection of taxes, but the fact was that the whole of the Bill was devoid of the true tax-collecting principle. If the Bill were passed in its present form he would undertake to say that the confusion that would arise in endeavouring to comprehend it, and in levying the duties, would be inconceivable. He thought that everybody who knew anything of settlements and of the way in which people died out of their turn would share his feeling of absolute horror at the proposal of the Government. He had never been able to see on what ground the extra 1 per cent. was to be levied at all. To his mind, it was a confession of the impropriety of the original Estate Duty, and a confession that the Government had not been able to cover by the Estate Duty that devolution of property which they wished to tax. He had looked through the speech which the Chancellor of the Exchequer made on introducing this plan to the House, and he found no reason assigned for this further Estate Duty except this: that the right hon. Gentleman said the duty was only to be charged once, and, therefore, they charged 1 per cent., and that if they did not do that they would lose duty. He denied altogether that they lost any duty or that settled property passed more often than property not under settlement. He would remind the Committeee that a vast part of unsettled property escaped all Death Duties because it passed *inter vivos*. When they came to settled property the Government said that came under their ken less often than other property, and therefore they charged an extra 1 per cent. He denied that, and he said that they had greater power over settled personalty or realty than they had over the fund of free personalty, and he therefore said that instead of levying 1 per cent. additional they ought to take off 1 per cent. He had never yet heard any valid reason assigned for levying this further Estate Duty, as it was called, but which ought to be called an extra Estate Duty. He thought the Amendment was a little difficult to apply, but he could well understand the desire of his hon. Friend to get rid of this 1 per cent. under some circumstances, and to get it back under others. He only rose, however, to protest against any further Estate Duty altogether.

Sir R. WEBSTER said, he should not follow the hon. Member in the observations he had made on a somewhat curious duty, and his object in rising was to give fair notice to the learned Solicitor General that they would have to raise this point, if not under this Amendment, at some future stage of the Bill. They charged the Estate Duty and then a further Estate Duty, and they assumed the extra 1 per cent. was the price of extra privileges. The Amendment stated—

> "If upon the death of any person Estate Duty shall become payable in respect of any property upon which the further Estate Duty has been paid or become payable by or on behalf of such person,"

or, in other words, that if the consideration failed or partially failed so that a new Estate Duty arose within the line of succession which it was intended to cover by the extra 1 per cent., in common fairness the Exchequer ought not to keep the extra 1 per cent. He (Sir R. Webster) rose because the learned Solicitor General did not seem to grasp the point. It was not that any favour was being claimed by the Mover of the Amendment, but that he was entitled to have this particular devolution of his property go without any extra payment, without any extra Estate Duty at all. He submitted it was a point that deserved consideration, and he thought it only fair to the Solicitor General to give notice that they could not preclude themselves from raising the point at some further stage, though he thought his hon. and learned Friend might be satisfied without pressing his Amendment further.

Mr. Gibson Bowles

*Mr. BUTCHER said, there was one thing he should like to ask the Solicitor General, whether it was intended to charge two Estate Duties? There was a very simple case. Supposing property was settled on A for life, after his death to B for life, giving B a general power of appointment, and then to someone else, say the children. On the death of A, the first tenant for life, Estate Duty became payable and further Estate Duty would become payable. This was so under the clause. Then, when the second tenant for life died, according to the section of the clause, they charged a second Estate Duty because he was competent to appoint, having a general power of appointment, though he might never have exercised that power. On his death the property would go to the child; therefore it was plain that under those two lines they saddled the property with Estate Duty, further Estate Duty, and a second Estate Duty. He thought that ought not to be the intention of the Government.

Mr. R. T. REID: It does not.

Mr. BUTCHER ventured to think that it did under the Bill as drawn. Under the case he had put, there would be two Estate Duties, and a further Estate Duty payable. As he understood, the further Estate Duty was put on as a sort of concession; instead of charging Estate Duty twice over the Government said—

> "We will charge a further or additional Estate Duty of 1 per cent., which shall cover the entire thing."

But that worked an opposite result, as he had shown in the case he had given, and he asked the learned Solicitor General to say that was not the intention of the Government, and to give effect to the Amendment of his hon. Friend. He did not for a moment suppose that the Government wished to put settlements in a worse position than other property, and yet that was the result of the clause as now drawn.

Mr. BYRNE hoped the Solicitor General would consider the question with a view to having these or some other similar words introduced into the clause. The further Estate Duty was intended, as he understood it, as a composition instead of a second Estate Duty;

but if the result of paying the composition was that the persons paying it did not get the benefit they were entitled to, then it seemed only reasonable and just the amount of the composition should be returned.

MR. GOSCHEN said, he should be glad if the Solicitor General would say whether he appreciated the point.

MR. R. T. REID : I hope so ; I have listened with great attention.

MR. GOSCHEN hoped the Solicitor General not only appreciated it, but would say whether he would consider the matter between now and Report.

MR. R. T. REID said, he had already expressed the opinion which struck him on considering the Amendment. The hon. and learned Gentleman the Member for the Isle of Wight (Sir R. Webster) told them that unless something was suggested that would meet with general satisfaction between now and Report he (Sir R. Webster) meant to raise the whole question on Report. He (Mr. R. T. Reid) had frankly told the Committee he considered the clause a right clause, but if on consideration between now and Report he came to the conclusion that he was wrong in his opinion well and good, but at present he did not think so.

SIR M. HICKS-BEACH : The question of my hon. Friend was, what does the Government mean to do by the clause ?

MR. R. T. REID said, the meaning of the Government was that where a property was settled a further Estate Duty of 1 per cent. ought to be paid. He might remind the right hon. Gentleman that what they were asked to do by this Amendment was to make a repayment of this particular 1 per cent. where the advantage had turned in favour of the Exchequer by the act of the parties themselves.

SIR R. WEBSTER said, the statement of the Solicitor General was a travesty of their position, and all they asked was that the Government should not levy in a manner that would make the Estate Duty payable twice.

MR. W. AMBROSE (Middlesex, Harrow) could not see how in any case the Government could possibly lose. The hon. and learned Gentleman said that in some cases it might operate to the advantage of the Government and in others to the advantage of the State, but he (Mr. Ambrose) failed to see how in any case the Government could lose.

MR. R. T. REID said, that if a father settled an estate for his own life and then to go to his son, and then to the issue, that was a case where ordinarily there would be an Estate Duty payable on the death of the father and another on the death of the son, but under the settlement only one duty would be payable

MR. W. AMBROSE said, that under the settlement the Government would get three Estate Duties, but if the property had been given direct to the children of the eldest son there would only have been one Estate Duty.

MR. TOMLINSON (Preston) said, he could understand the argument of the Solicitor General if an option were given, but no option was given ; the Treasury demanded the 1 per cent. and it had to be paid. If it should turn out that the demand of the Treasury was wrong, and that a second Estate Duty was payable, surely it was only common honesty that the extra duty should be remitted. Even then the Treasury would gain an advantage, because they would have had the interest on the 1 per cent. during the time they had it in their possession.

MR. BARTLEY said, that the Amendment he had moved earlier gave an option, and he believed that if that had been allowed a great deal of difficulty would have been removed.

MR. GRANT LAWSON said, he did not propose to press this Amendment, not because he did not think it was important, but because he did not think that those who had not been present to hear the discussion ought to take part in the Division.

Amendment, by leave, withdrawn.

MR. BYRNE said, he had an Amendment on the Paper which he proposed to move in two parts, unless the Solicitor General could assure him that it was dealt with under the Interpretation Clause, Section 18, Sub-section 3.

MR. R. T. REID said, he thought it was.

Mr. BYRNE said, in that case he would not move his Amendment.

*Mr. BUTCHER said, he proposed to move, in page 3, line 11, at end, insert—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest."

He did not propose by this Amendment to exempt from any duty whatever, and he hoped the Solicitor General would appreciate that fact. What he did propose was simply to postpone the payment of the Estate Duty and the further Estate Duty until after the death of the wife. They had had a small concession made to-night in the direction of recognising the unity of husband and wife, but by this Amendment he wished to go one step further in the recognition of that unity, and to say that when they had a settlement which contained an interest for the husband for his life and then for the wife for life, the Estate Duty should not be payable until after the death of the wife. The reason for that was obvious, that the income of the wife should not be diminished by the payment of duty on the death of her husband, but that the duty should be payable by those who came after her. This, he thought, was a small and reasonable concession, and was really consequent upon the concession made by the Chancellor of the Exchequer.

Amendment proposed, in page 3, line 11, after the last Amendment, to insert the words—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, they could not accept the Amendment. It was true that earlier in the evening a concession was made by the Chancellor of the Exchequer, and no doubt stimulated by that the hon. and learned Gentleman proposed this Amendment; but he would point out that whatever form of indulgence should be granted, this was the most undesirable form, because it was not that the money should not be paid, but that the payment should be postponed until the death of the wife. He could not state it upon his own authority, but he was assured by competent authorities that it would introduce very considerable confusion into the administration. Besides, the Amendment would not give relief to the poor only; the widow of the millionaire would be able to claim the indulgence with an income of £40,000 or £50,000 a year. He was sorry he could not hold out any expectation of accepting the Amendment.

Sir R. WEBSTER said, he could not regard his hon. and learned Friend the Solicitor General as stony or flinty-hearted, and he would really appeal to him to appreciate the position, as he thought the hon. and learned Gentleman could not have remembered what had happened to-night. It was quite plain that the Solicitor General had come down that evening having forgotten all about the Treasury Paper which had been issued, whereby they pledged themselves there should not be a charge during the joint lives of husband and wife. The hon. and learned Gentleman talked about indulgence; but it was no question of indulgence—it was a question of simple abstract justice. The only argument of the Solicitor General was an administrative one. Had the hon. and learned Gentleman forgotten what the Secretary of State for India said only a few nights ago, that when there was once a Death Duty payable Somerset House had full knowledge of it? He (Sir R. Webster) said it was common knowledge to those who had to do with the administration, that when once Somerset House got knowledge, as they would in this case as in others, they watched until the death occurred and then wrote to say that the duty, whatever it might be, had become payable. He hoped that the hon. and learned Gentleman would make some further inquiries upon the point.

*Mr. GIBSON BOWLES said, that undoubtedly this Amendment, if adopted, would somewhat add to the administrative difficulties in the collection of the tax, but it would only add the same general difficulties that already existed in the collection of the Succession Duty, and the same kind of machinery that was kept up for the collection of the Succession Duty would be applicable to this new tax. The machinery would mainly consist of warning those concerned that the duties would become payable. He thought it hardly lay in the mouth of the Government to raise the objection of administrative difficulties. This scheme bristled with administrative difficulties, difficulties which would prove to be absolutely insuperable, and which would make the measure so unworkable that after the experience of one year, or at the most two years, any Government that was in power would find it necessary so seriously to alter it as practically to repeal it. Therefore, he said the argument of administrative difficulties was one that should not appal them—first, because they were no greater than the administrative difficulties that existed with regard to the Succession Duties; and, secondly, because they were far inferior to the difficulties of the same kind that had been created by the Government with a light heart. Look at the case of the widow. The Government had scarcely realised what they would do by this finance scheme with regard to the widows. He had appealed to the Chancellor of the Exchequer for figures, but having failed to obtain them he had himself drawn up some tables which had taken him so much time, and which he was so proud of, that he was almost inclined to move for them as a return. These tables showed that, so far from the Bill making a diminution in the charge on small estates and in the charge upon widows and orphans, it would make an enormous addition to that charge. He would not refer to the wicked millionaire or his still more wicked wife, but would take an estate of £300. At present a widow or an orphan inheriting such an estate would pay 30s., whilst under the Bill they would have to pay £3. If a widow came into an estate of £300 under a settlement she would, instead of paying 30s. or £3, have to pay £6, or four times the present amount. Whilst the charge upon the widow would be very considerably increased by the Bill in many cases, the charge upon a stranger would be very considerably diminished. A stranger obtaining a property of £500 would have to pay £60 at present, whilst under the Bill he would only have to pay £5. Thus, whilst the amount payable by a widow inheriting a small estate would be doubled or quadrupled, the amount payable by a stranger would be positively reduced. Surely this was not the kind of tax that would reconcile itself to the sense of justice of the people of this country. There were other strange things which this table disclosed, one of them being the point raised by the Amendment of his hon. Friend. The Amendment was one that the Government might well adopt, as it only carried out the principle that was accepted earlier in the evening by the Chancellor of the Exchequer.

MR. GOSCHEN said, his hon. Friend who had just sat down (Mr. Gibson Bowles) had raised an extremely important matter, and with the light the hon. Member had thrown upon it the case of the widow would have to be considered very carefully. The fact was, that every day the public outside were becoming aware how many more anomalies and injustices were concealed beneath the complicated and obscure clauses of this extraordinary Bill than they at first imagined. He trusted that his hon. Friend would pursue his studies in this matter, for the Committee had not yet got nearly enough information as to the fiscal results of the Bill. He denied that there were in this Amendment any administrative difficulties that could baffle the Inland Revenue, and particularly the department which dealt with the Death Duties, whose extraordinary omniscience and ingenuity deserved the highest compliment. The figures brought forward by his hon. Friend the Member for King's Lynn (Mr. Gibson Bowles) showed that Amendments in this direction—if not this particular Amendment—ought to be presented to the Committee.

MR. BYRNE said, he wished to add one word with reference to the attitude taken by the Chancellor of the Exchequer and the Solicitor General upon this matter. Their contention was that the Chancellor of the Exchequer was now imposing a duty which combined not merely the old Probate Duty, but an increase of the old Succession and Legacy Duties, and that being so, they were entitled to ask the right hon. Gentleman to apply the same rules as in the case of Succession and Legacy Duties to the new Estate Duty.

Question put.

The Committee divided:—Ayes 76; Noes 127.—(Division List, No. 87.)

MR. GRANT LAWSON said, that at the request of his hon. Friend he desired to move the next Amendment standing in the name of his hon. Friend (Mr. Byrne)—namely, after the word "property," to insert "notwithstanding anything hereinbefore contained." He did not know whether the Solicitor General had quite grasped the case presented by the Amendment, but it was undoubtedly a case of some importance. The Definition Clause, Section 18, Subsection 2, showed that such property, if property of which the deceased was competent to dispose, was liable to Estate Duty; but under Clause 2, Sub-section 2, exactly the same kind of property did not pay such duty. He therefore thought his Amendment was necessary in order to remove the confusion.

Amendment proposed, in page 3, line 15, after the word "property," to insert the words "notwithstanding anything hereinbefore contained." — (*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, that anyone could see that the insertion of the words would not add the slightest benefit of a financial character to the clause. The words would be mere surplusage; and the Government could not accept them. Hon. and learned Members opposite who moved those Amendments had their own views about the drafting of the Bill; but they should allow the Government, who was responsible for the drafting of the Bill, to hold their own views on the subject.

SIR R. WEBSTER said, that this was not a question of drafting at all. If the hon. and learned Member would look at the Bill he would find—as had been pointed out by the hon. Member for Thirsk—that two clauses of it were inconsistent; that under one clause certain property was excluded, and that under another the same class of property was included. Some correcting words of the kind set forth in the Amendment were really necessary.

*MR. GIBSON BOWLES said, he would not say anything as to the point about the drafting; but he would remind the Solicitor General that it often happened that people would in the most perverse manner live beyond their time, and that others would in an equally perverse manner die out of their time. He knew, for instance, of an estate of £100,000 which was left to a person for life, and on his death to go in sums of £1,000 to 99 other persons. The life-tenant lived on for 60 years, and during his life all the 99 persons entitled to £1,000 each died. At whose death was the estate to pass? Was it on the death of the 99th person, or on the death of the life-tenant of the whole? That was a point he would like to have cleared up.

Question put, and negatived.

*MR. BUTCHER moved, in page 3, line 16, at end, to add—

"Any person paying the duty payable under this section upon property comprised in a settlement, may deduct the amount of the *ad valorem* Stamp Duty (if any) charged on the settlement."

That was not a drafting Amendment to which the Solicitor General seemed to have such an objection, for the reason, probably, that they reflected on the gentlemen—whoever they might be—who drafted the Bill. But this was a matter of substance. The object of the Amendment was substantially to put wills and settlements upon the same footing in regard to the payment of duty. Settlements paid an *ad valorem* Stamp Duty of 5s. per cent.

Amendment proposed, at the end of the Clause, to add the words—

"Any person paying the duty payable under this section upon property comprised in a settlement, may deduct the amount of the *ad valorem* Stamp Duty (if any) charged on the settlement."—(*Mr. Butcher.*)

Question proposed, "That those words be there added."

SIR W. HARCOURT, interposing, said, he would save the hon. and learned Gentleman from proceeding further by accepting the Amendment. He thought it reasonable to allow the *ad valorem* Stamp Duty to be deducted, and therefore he was prepared to accept the Amendment if it were verbally altered so as to read "any person paying the further Estate Duty payable," &c.

MR. BUTCHER said, that before he accepted the Amendment suggested by the right hon. Gentleman he should like to ascertain what would be the practical effect produced by the insertion of the words "further estate." He understood that in some cases of settlements only one duty was payable; and that in some cases of wills only one duty was payable. In such cases as those he would like to know what was the "further Estate Duty" on which the deduction would be allowed.

SIR W. HARCOURT said, the deduction of the *ad valorem* Stamp Duty would be made in respect to the 1 per cent. that was paid on settlements.

Amendment proposed to the proposed Amendment, in line 1, after the word "the," to insert the words "further estate."—(*The Chancellor of the Exchequer.*)

Question proposed, "That those words be inserted in the said proposed Amendment."

MR. GOSCHEN thought that, as wills and settlements were to be placed in future upon the same footing of equality —according to the proposal of the Chancellor of the Exchequer—property passing under a settlement should not be charged a higher duty than property passing under a will. The Chancellor of the Exchequer was prepared to accept the Amendment of the hon. Member for York with regard to further Estate Duty. But as, under the Bill, even if amended by this Amendment, property passing under a settlement would have to pay not only the Estate Duty which was paid by property which passed by will, but, in addition, the 1 per cent. that was paid on the instrument of settlement, and that being so the taxation of settlement would be actually higher than hitherto, he, therefore, asked the Chancellor of the Exchequer to extend the concession from the further Estate Duty to the Estate Duty itself.

MR. TOMLINSON said, the Amendment of the Chancellor of the Exchequer was either unjust or unnecessary. If the *ad valorem* Stamp Duty was less than the further Estate Duty then the Amendment was unnecessary; and if the *ad valorem* Stamp Duty was more than the further Estate Duty, then there was not that equality between wills and settlements on which the Chancellor of the Exchequer had insisted.

SIR R. WEBSTER said, he had two objections to raise to the Amendment of the Chancellor of the Exchequer. In the first place, the right hon. Gentleman had not selected the right time for the deduction—the right time being when the first Estate Duty was paid; and, in the second place, some of the settlements, and those the most meritorious, would not get the allowance at all, while all of them would have to wait a longer time before getting it.

*SIR W. HARCOURT said, that hon. Gentlemen opposite did not seem to understand the point of view from which the Government regarded the matter. The right hon. Gentleman the Member for St. George's said the Government did not place settlements on exactly the same footing as dispositions of property that were not settlements. Settlements were treated differently from wills in respect to the charge of 1 per cent.; but that distinctive charge was made because settlements had peculiar advantages. The Government proposed to make the allowance in respect to the *ad valorem* Stamp Duty on the 1 per cent. duty, but that was no reason why settlements should be relieved of the 1 per cent. duty altogether.

MR. GOSCHEN said, he did not think the Chancellor of the Exchequer had quite caught his point. He had always considered that the quarter per cent. *ad valorem* Stamp Duty on settlements was a kind of tax which was put on instead of a Death Duty. If that was so, if they put a definite Estate Duty on settlements equal to that imposed on wills, there was no reason why the instrument of settlement should be taxed while a will was not taxed. He believed there were many cases in which further Estate Duty would not be paid at all; but in those cases it was not in respect to the hardship of the 1 per cent. charge that he claimed the remission of the *ad valorem* Stamp Duty, but because as instruments of settlements would in future be taxed in the first instance, that therefore there should be an allowance for the *ad valorem* Stamp Duty.

MR. COURTNEY said, that a man who was possessed of an estate might deal with it in two ways—he might make a settlement that would operate at the time of his death; or he might make a will that would operate at the time of his death; and the question was whether they would make a distinction between the fiscal treatment of those two dispositions. In the one case they had an Estate Duty plus an *ad valorem* Stamp Duty, and in the other case they had simply an Estate Duty. He did not see any reason for that distinction. He did not see why there should be an *ad valorem* Stamp Duty in the case of settlements when it did not exist in the case of wills.

Question put.

The Committee divided:—Ayes 161; Noes 123.—(Division List, No. 88.)

Words, as amended, added.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

*MR. BARTLEY (Islington, N.) said, he desired to move the omission of the clause. It might fairly be asked why this extra duty should be placed on settled property. The subject raised a much larger question than the question of the amount of benefit the Revenue of the country would derive from the proposal; and that question was whether it was good for the community that the House should encourage settled estates. He ventured to say that settlements—such as settlements at marriage and settlements on children — promoted thrift; that they prevented money from being squandered and wasted, by tying it up for excellent purposes; and that, therefore, settlements were good for the community. But what would happen if they increased the expenses of settlements? No one could deny that they would thereby reduce the tendency towards careful settlements. He was not going to say that the Laws of Settlements were everything that could be desired. Indeed, there were many details of those laws which it was desirable to amend. But they had to take the Laws of Settlements as they found them, and the fact that they were not perfect was no reason why they should by the Bill discourage the creation of the best forms of settlements, in the shape of marriage settlements, by penalising them. If it were reasonable that they should tax all property with those heavy Death Duties, there was no reason whatever why those settlements should be taxed with this extra 1 per cent. The Chancellor of the Exchequer had said repeatedly that the tendency of the Bill was to reduce the duty on small estates. As a matter of fact, the clause increased the duty on small estates very heavily. They were taxing small estates under £500 one per cent.; but in the case of a settled estate of £500 the Estate Duty was actually doubled. The clause, in his opinion, ought to operate in the opposite direction, and to encourage people in every legitimate way to make provision for those whom they left behind.

*MR. GIBSON BOWLES said, he saw no reason why additional duty should be laid on property because it was settled. On the contrary, as settled property was as it were locked up in the strong box of the settlement, it could not escape the hand of the Chancellor of the Exchequer, and it consequently deserved favourable treatment. For instance, £100,000 that was free personalty might be dissipated; the owner might spend it on rum and tobacco, and when it was gone there was no Death Duty to be paid on it. But £100,000 that was put into settlements could not run away, and could not escape the Death Duties. But the Chancellor of the Exchequer, as he confessed, pursued settled property in this ruthless manner because he thought it was the resource of the wealthy and related to landed property in particular, and the right hon. Gentleman was determined to injure the landowner. They had heard that afternoon a tale of the sad case of the landowner that might move a heart of stone, and ought to move the Chancellor of the Exchequer. But no—

> "The more the woes the men of Jebus bore,
> They still were thought God's enemies the more."

But by far the largest proportion of the settlements that were made were made not of landed property, but of personalty, by comparatively poor people, such as young men at the time of their marriage. Such meritorious and thrifty provisions ought to be encouraged. An estate of £300 coming to a widow now, without settlement, would pay 30s. Under the Bill it would pay £3, and, if settled, £6. No doubt this had not been done purposely, but only foolishly and unreflectively, like so much else in the Bill. A stranger in blood inheriting £500 would, under the present law, pay £60; under the Bill he would pay £5, or, if the estate were settled, £10. A stranger in blood inheriting £1,000 would pay £120 under the present law; under the Bill he would pay only £20, or, if the estate were settled, £30. While the tax was doubled in some instances, or even quadrupled, on the widow, the stranger in blood was let off three-fourths of the tax he now paid. On an estate of £100,000 the extra tax on the widow was 37½ per cent., and on the stranger in blood only 10 per cent. This was an extraordinary state of things for a democratic Chancellor of the Exchequer to produce.

THE CHAIRMAN (Mr. ROBY): Order, order! The hon. Member is going too far into details. The question is about further Estate Duty, and not in reference to Estate Duty.

*MR. GIBSON BOWLES: Then I will give only one further instance of the further Estate Duty. Take the case of a million——

THE CHAIRMAN: The question is about the further Estate Duty.

MR. GIBSON BOWLES: I submit, Mr. Roby, that the further Estate Duty —[*Cries of* "Order, order!"] I really must appeal to hon. Gentlemen opposite not to interrupt——

THE CHAIRMAN: Order, order! I must request the hon. Member not to proceed further with that argument.

*MR. GIBSON BOWLES said, he very much regretted that the Chairman would not permit him to go on with the discussion of the further Estate Duty. This further Estate Duty, like the rest of the duty, seemed to him to regard the stranger with very great favour, and to deal with the widow and orphan with extreme disfavour. Right hon. and hon. Members opposite were they which destroyed widows' houses and for a pretence made long perorations.

MR. AMBROSE (Louth, S.) said, he failed to find that the Chancellor of the Exchequer had made out any justification for the further Estate Duty imposed by Clause 4. The right hon. Gentleman had indeed gone away from the statements which he had made in introducing the Bill. The clause was supposed to apply to settlements only, but he could find only one set of cases which would be exempt from its operation, so that instead of this being a further duty, payable in particular instances, it would practically amount to an additional 1 per cent. in almost every conceivable case. Apart from the mere question that this was an imposition, and an unfair imposition, there were social questions involved. They knew how much pain and anxiety was caused to families by the unsatisfactory and illegible character of wills, and it was certain that the encouragement of settlements would avoid much of this. If they were to have the duty regulated by the form of the bequest, efforts would be constantly made to evade the duty, and poor people would become involved in constant litigation and expense. It was, in his view, the duty of the Chancellor of the Exchequer to raise the revenue he required without putting poor people to these temptations and risks. For these reasons he opposed the clause.

MR. BRODRICK (Surrey, Guildford) said, that for the purposes of justice a widow of small means ought to pay less than at present, but under the clause she would have to pay more than a widow of large property. No doubt the object of the clause was to create an absolute equality between personalty and realty. But what about the result? In the case of a settlement created before this Bill became law, and passing to lineals, and in which one life had already expired, the amount of the settled property being £100,000 realty and £100,000 personalty, the personalty would have paid first £4,000 and then £2,000, and been cleared for the remainder of the settlement, while the realty would have paid £7,250 in all. And yet this was put forward as equality. If the property passed to a nephew, the personalty would have paid £9,000, while the realty would have paid £12,350—namely, Succession Duty before the Bill, £3,850; and, after the Bill, Estate Duty, £5,500, and Succession Duty, £3,000. He thought it was absolutely impossible that the Government could have contemplated these figures when they framed the Bill, and he wished the Chancellor of the Exchequer were now present, so that he might hear his observations upon them. While acknowledging the courteous way in which the Solicitor General had met all the points raised, he would point out that it was not by legal points, but by individual cases of hardship, that the Bill would be judged by the country at large. The taxation laid on realty under settlement by this clause would amount to half as much again as the taxation on personalty. In this there was grave inequality, which might be unintentional, but which was indefensible, unless you were to set to work to put a retrospective penalty on land. His request was that before this clause was passed the Government would hold out some hope that under Clause 17 the exemption given to personalty which had paid probate would be extended to realty, and that thus the Bill would be made to harmonise with the professions of the Government, submitted to the House when it was brought forward by the Chancellor of the Exchequer.

MR. GOSCHEN said, he should have thought that the Committee was entitled to an answer from the Government at all events upon some of the points that had been raised. He would do justice to the Chancellor of the Exchequer to the extent of saying that his temporary absence from the House was not due to any disrespect to the Committee, because he knew that during the progress of a Bill of this kind it was necessary that conferences should be held, and more information obtained upon the various points coming before the Committee. At the same time, the Chancellor of the Exchequer ought to take care that he was represented by some one capable of dealing with those points in the Committee, and answering them. The clause had been positively riddled in its financial aspect. What an extraordinary arrangement was this "further Estate Duty," and what an extraordinary name was "further Estate Duty"! They had never heard of "further Income Tax" or "further House Duty." The Government claimed to have attained to simplicity by diminishing the number of Death Duties; but with Estate Duty, Succession Duty, Legacy Duty, and further Estate Duty, there were really four duties left. He hoped the Government would invent another and a better name for the further Estate Duty. It had been shown to be very unequal in its operation, varying from 1 to 50 per cent. of the original. He should like now to impress upon the Chancellor of the Exchequer the point urged by the hon. Member for Surrey that in Clause 17 there was an exemption which favoured personalty at the expense of realty. Clause 17 said—

> "Estate Duty shall not be payable on the death of a deceased person in respect of personal property settled, or by a will or disposition made by a person dying before the commencement of this Act, in respect of which Property, Probate, or Account Duty has been paid."

In the case of realty simply that privilege was not given. Realty had to pay more than personalty under the Bill. This unfair treatment as between the two classes of property was, as had been shown, a flaw in the Bill; and he hoped the Chancellor of the Exchequer would consult with his advisers as to how it might be remedied at a subsequent stage. With regard to the clause before them, he hoped it would be amended at a further stage, but as its omission would put them in the position that the Estate Duty would have to be paid in full instead of the further Estate Duty, he hoped his hon. Friends would not persist in their opposition.

Question put, and agreed to.

Clause 5.

MR. BYRNE moved, in page 3, line 20, after "duty," to insert—

"calculated at the rate and in the manner provided by Section 7, Sub-section (6) hereof."

The object of the Amendment was to show what the executor had to pay in Estate Duty as calculated on the full estate.

Amendment proposed, in page 3, line 20, after the word "duty," to insert the words—

"calculated at the rate and in the manner provided by Section 7, Sub-section (6) hereof."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, that the wish of the Government was to leave the executor free to pay in the first instance duty approximately to what he believed to be the value of the estate, and as the Amendment would make it compulsory for the executor to pay duty as calculated the Government could not accept it.

Question put, and negatived.

*MR. BUTCHER moved, in page 3, line 21, after "property," leave out to "on" in line 22, and insert—

"which but for the passing of this Act would be liable to the duties mentioned in Clause 1 of the First Schedule to this Act."

The object of the Amendment was to secure that an executor would only be bound to pay the Estate Duty upon such kinds of property as were now subject to Probate Duty. He said that under the Bill as it stood the executor would be expected to pay Estate Duty on all personal property wherever situated, not only at home but abroad. He would also have to find out whether any property passed under settlements in connection with which the deceased had a general power of appointment, and if such property did pass he would have to pay duty upon it. The duties of an executor would thus be most extensive, and he ventured to say impracticable, and the difficulties in the way of winding-up estates would be enormously increased. At present throughout the country the estates of deceased persons were wound up at a small expense by local solicitors; but if they threw those new duties on executors he did not think it would be possible for local practitioners to deal with such cases in the future. The proposal in Sub-section 2 of Clause 5 appeared to be wholly inconsistent with the proposal in Clause 7. Under the former provision the executor had to account for all property, wherever situate, while under Sub-section 3 of Clause 7 he was accountable only for the property actually received by him. The Solicitor General had placed an Amendment on the Paper, presumably for the purpose of dealing with the differences between the two clauses. That Amendment, however, seemed to him (Mr. Butcher) to be a wholly improper one for dealing with the case, inasmuch as it referred only to cases of testamentary disposition and did not deal with cases of intestacy at all. His (Mr. Butcher's) Amendment was simple, and, he thought, carried out the intention of the Government.

Amendment proposed, in page 3, line 21, after the word "property," to leave out to the word "on" in line 22, in order to insert the words—

"which but for the passing of this Act would be liable to the duties mentioned in Clause 1 of the First Schedule to this Act."—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR W. HARCOURT: The hon. and learned Member says that he entirely agrees with the view of the Government, and thinks his Amendment carries it out, but he thinks that the Amendment which the Solicitor General has drawn up with the assistance of the Inland Revenue Authorities is a very improper one. I do not think that he should criticise every line, word, and comma of the Bill simply because he thinks that the Law Officers of the Crown and the Inland Revenue Officers know nothing about their business, and that he could draw the Bill a great deal better than they can. That really is the point of view from which we have had this Bill discussed from the beginning. He must excuse us for thinking that the gentlemen who have drawn and who have revised this Bill know quite as well as he does how it ought to be drawn. The hon. and learned Member's view of the administrative effect of the Bill is, I am informed, based upon an entire misconception of the clauses relating to administration. The provisions respecting administration are to be found in Clauses 5, 7, and 10 of the Bill. I need not say that the Inland Revenue Authorities know something about matters of administration, and they have devoted special attention to this part of the Bill. One of their main objects, of course, was to prevent the distribution of free personalty being delayed because of the existence of settled property, the amount of which might be unknown to the executor. There are three cases dealt with. The first is that in which the property of the deceased, whether land or personalty, is such that the executor is responsible for all the receipts. That case is dealt with in Clause 5. The executor, under such circumstances, declares all the property, and a certificate is given under Clause 10. The next case is one in which all the property is not of such a kind that the executor is liable to pay the duty on it, but in which, nevertheless, he is aware of the total amount of it. There is here no more difficulty than under the former case, and under Section 7 the executor is required to state all he knows. The rate of duty on the property for which he is responsible can at once be fixed. If the person accountable for the property, for the duty on which the executor is not responsible, agrees, he can pay under 5. The amount of the other property being known, there will be no difficulty in fixing the rate. I have not the advantage possessed by the hon. and learned Member of understanding these matters thoroughly, and I am guided therefore by those who do understand them, and who have drawn up these clauses. I believe that these gentlemen are aware of the circumstances with which they had to deal, and knew how they should be dealt with. I have confidence that the Government draftsmen and the Law Officers are able to express in proper terms that which the Government desire to carry out. This is really all I have to say on the matter. I do not profess to be an authority on the subject, and I am guided by those who do understand it.

MR. A. J. BALFOUR: I do not rise to deal with the merits of this question, because I know almost as little about them as the Chancellor of the Exchequer (Sir W. Harcourt). He has been good enough to inform us that he is quite ignorant of the merits of the question, but that he relies entirely on the officials of the Inland Revenue Department, and on the advice of the Law Officers of the Crown. Under these circumstances it would have been well if he had left the defence of the drafting of the Bill to the Law Officers, who, presumably, by his own confession, know something about it, a position in which, presumably, also by his own confession, he does not happen to stand with regard to its details. I must protest against the tone which the Chancellor of the Exchequer has thought fit to assume towards my hon. and learned Friend. He has been good enough to inform the Committee that in his opinion the very eminent and able gentlemen on whom he relies for advice are infallible, that, being infallible, it is gross insolence in anyone on this side of the House to criticise them, and that even so competent a critic as my hon. and learned Friend is wasting his time and the time of the House in doing so.

SIR W. HARCOURT: He said that the Solicitor General's Amendment was not properly worded.

MR. A. J. BALFOUR: I have no doubt that he did say the Solicitor General's Amendment did not meet the particular difficulty which my hon. and learned Friend felt with regard to this clause. Have we got to this, then, that a lawyer on this side of the House is not allowed to suggest that the Solicitor General may be mistaken in the effect of an Amendment which he has put down on the Paper? I want to know why the Solicitor General has put his Amendment down on the Paper? If the Attorney General and the Inland Revenue Officers are infallible, why have they to be put right by the Solicitor General? If the Solicitor General is qualified to improve the language of these infallible guides of the right hon. Gentleman, why may not my hon. and learned Friend improve the language of the monitor of the infallible gentleman? I am especially puzzled at the attitude of the Chancellor of the Exchequer when I recollect that the Solicitor General the other night took occasion in very graceful and appropriate language—and that he has since done the same thing again—to observe that he himself had owed something to the drafting skill of my hon. and learned Friend and had borrowed from him words which were specially calculated to carry out the intentions of the Government. My hon. and learned Friend, who has merited these compliments from one of the infallible guides of the right hon. Gentleman, is made the butt of the right hon. Gentleman's stricture and sarcasms, because on this clause he has endeavoured, as he has endeavoured on previous clauses, to suggest words which, in his opinion—and a more competent opinion there is not in this House—are better calculated to carry out the views of the Government themselves. I do not trespass long on the time of the Committee, because, as the Chancellor of the Exchequer has professed himself totally incapable of dealing with the merits of the question, I do not wish to put myself on a higher level than he, and I shall leave it to my learned Friend near me and to the Solicitor General to carry on a Debate which those who have never joined the Bar, or have left it for a considerable period, are unable, either through ignorance—[*Ministerial cries of* "Oh!"]—through ignorance in my case or through forgetfulness in the case of the right hon. Gentleman opposite, to conduct.

MR. BYRNE said, that he had shared the doubts of his hon. and learned Friend (Mr. Butcher) with regard to this clause, and had put down a similar Amendment, which, however, was differently worded. He believed that the Solicitor General was indebted to his hon. and learned Friend, to another hon. Member, and to himself (Mr. Byrne) for the suggestion contained in the Amendment he (Mr. R. T. Reid) had placed lower down on the Paper. His hon. and learned Friend and himself might be mistaken about this clause, but they were not content to take it that they were mistaken merely because they did not happen to agree with those who advised the Chancellor of the Exchequer.

*MR. BUTCHER said, he was surprised and a good deal amused at the personal attack which the Chancellor of the Exchequer had chosen to make upon him, all the more because the right hon. Gentleman had been good enough earlier in the evening to accept from him two Amendments of a not unimportant character. The right hon. Gentleman thought it was open to him to accept Amendments of substance and importance from Members of the Opposition, but that it was beyond his province to accept Amendments on matters of form, and that it was insolent and impertinent for Members to offer such Amendments. He confessed he did not see the reason for that distinction, and, in order that the Chancellor of the Exchequer might not see fit to impute motives which he did not accept, he (Mr. Butcher) wished on his own behalf to repudiate that infallibility which the right hon. Gentleman assumed for his draftsmen. These clauses were no doubt drawn by the best authorities, but no draftsman he (Mr. Butcher) had ever heard of would refuse to accept advice on points that might not have occurred to him. In putting down Amendments on points of drafting he had wished merely to suggest points for the consideration of the Government, without asserting for a moment that his Amendments were necessarily the best, and he was bound to say that some of them had been accepted by the Solicitor General with a courtesy which left nothing to be desired.

SIR R. WEBSTER remarked, that the attack which had been made by the Chancellor of the Exchequer upon the hon. and learned Member for York was perfectly unjustified, and he was convinced that when they came to the Amendment of the Solicitor General the hon. and learned Gentleman would admit himself that it had been framed so as only partially to meet one part of the case, and that it would be absolutely essential to amend it in order that cases of intestacy might be included. He mentioned that in order to show the gentleman who wrote out on paper the observations for the Chancellor of the Exchequer to read off in reply to the Amendment of his hon. and learned

Friend, that he had not applied his mind to the subject now before them. He was quite sure when this matter was discussed on its merits that the Solicitor General was too generous to endorse, at any rate outside this House, the observations respecting the conduct of the hon. and learned Member for Essex, who had assisted the Government to make many Amendments in past clauses of the Bill. If the Chancellor of the Exchequer thought that by coming down to the House and making personal attacks he was going to assist the progress of this Bill he made a great mistake. The hon. and learned Member argued that this Amendment was absolutely necessary if this part of the clause was to be at all workable. It was not a case of drafting but of substance, and if his hon. Friend went to a Division he should support him.

Question put.

The Committee divided :—Ayes 148 ; Noes 117.—(Division List, No. 89.)

Committee report Progress ; to sit again To-morrow.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL.—(No. 258.)

COMMITTEE.

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 1, after line 25, to insert—

"(vi) any decision affecting the jurisdiction of English Courts in Scotland or Ireland."—(*Mr. Paul.*)

Question proposed, "That those words be there inserted."

Mr. SEXTON (Kerry, N.) said, it would be well if the Solicitor General explained the bearing of the Amendment, particularly as to the right of the English Judges to alter the Rules of Law with regard to matters in Ireland.

Mr. R. T. REID said, the Amendment provided that the International Tribunal, so to speak, would not be precluded from considering any straining of jurisdiction by the English Court ; and, therefore, would prevent the English Courts, were they so disposed, from assuming jurisdiction and refusing appeal.

Question put, and agreed to.

On the Motion of Mr. Leese, the following Amendment was agreed to :—Line 28, after "decisions," to insert—

"(vii) an order refusing unconditional leave to defend an action shall not be deemed to be an interlocutory order within the meaning of this section."

Clause, as amended, agreed to.

Clause 2.

Mr. SEXTON said, it would be well that the part of the Bill referring to the Rules of Court should be postponed, to give hon. Members from Ireland the opportunity of considering them.

Committee report Progress ; to sit again To-morrow.

CHIMNEY SWEEPERS BILL.—(No. 234.)

COMMITTEE.

Bill considered in Committee.

(In the Committee.)

Clause 1.

Viscount CRANBORNE (Rochester) moved that the Chairman report Progress, and ask leave to sit again.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Viscount Cranborne.*)

Mr. LABOUCHERE appealed to the noble Lord not to persist in his Motion. The Bill was the result of a conference between the sweeps and some Members of the House. He thought the Bill might be allowed to go on.

Motion, by leave, withdrawn.

*__Mr. HOPWOOD__ (Lancashire, S.E., Middleton) said, he had to move Amendments which would free journeymen and assistants from the tax which the Bill proposed to make them pay.

Amendment proposed, in page 1, line 6, to leave out "or journeymen chimney sweeper, or as assistant to any chimney sweeper."

Amendment agreed to.

Clause, as amended, agreed to, and ordered to stand part of the Bill.

Consequential Amendments.

Clause 3.

MR. HOPWOOD moved, in page 1, line 13, to leave out "And every," to end of Clause.

Leave out Clauses 5 and 6.

Schedule 1, line 8, leave out "or journeyman or assistant."

Certificate B., line 25, leave out "or journeyman or assistant."

Schedule 3, line 18, leave out "nine."

Amendments agreed to.

Bill reported; as amended to be considered To-morrow, and to be printed. [Bill 277.]

BOARDS OF CONCILIATION BILL.

(No. 135.)

SECOND READING.

Order for Second Reading read.

*SIR J. LUBBOCK (London University) said, he hoped that hon. Members would allow the Bill to be read a second time, especially as he had received a promise from the right hon. Member for Sheffield that the Government would not object.

THE PARLIAMENTARY SECRETARY TO THE TREASURY (Mr. T. E. ELLIS, Merionethshire) said, that as he understood the matter, the Government promised to allow the Bill, when it was read a second time, to go to the same Committee as that to which their own Bill might be referred.

*SIR J. LUBBOCK said, he must complain that the Government did not bring on their own Bill. His Bill was down on the Paper, and he thought he should be allowed to proceed with it. They had the whole time of the House, and surely they should either proceed with their own Bill, or allow him to go on with that of the London Conciliation Board.

MR. T. E. ELLIS said, the Government put down their Bill on many occasions last Session and this Session, but it had always been objected to.

SIR J. LUBBOCK said, it was always brought on after 12 o'clock, when no discussion could be taken.

MR. T. E. ELLIS said, he must object to this Bill proceeding.

*SIR J. LUBBOCK said, that the Government must take the responsibility of stopping the Bill, which was supported by the Chambers of Commerce and the great London Trades Unions.

Objection being taken to Further Proceedings, Second Reading deferred till Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL.

(No. 239.)

Read the third time, and passed.

UNIFORMS BILL.

Ordered, That the Select Committee on Uniforms Bill have power to send for persons, papers, and records. — (*Mr. Brookfield.*)

CHURCH PATRONAGE BILL.—(No. 11.)

Reported from the Standing Committee on Law, &c.

Report to lie upon the Table, and to be printed. [No. 158.]

Minutes of Proceedings of the Committee to be printed. [No. 158.]

Bill, as amended by the Standing Committee, to be taken into consideration upon Thursday, and to be printed. [Bill 276.]

MESSAGE FROM THE LORDS.

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 4) Bill,

Local Government Provisional Orders (No. 4) Bill,

Local Government Provisional Orders (No. 6) Bill.

That they have passed a Bill, intituled, "An Act to amend the Acts of the eighth and ninth years of Victoria, chapter twenty-six, and of the twenty-third and twenty-fourth years of Victoria, chapter forty-five, relating to Fishing for Trout or other fresh-water Fish by nets in the Rivers and Waters of Scotland, and to make provision for a close time." [Trout Fishing (Scotland) Bill [*Lords.*]

NOTICE OF ACCIDENTS BILL.—(No. 272.)

As amended, considered; read the third time, and passed.

HERITABLE SECURITIES (SCOTLAND) BILL.—(No. 207).

Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress; to sit again upon Wednesday.

BURGH POLICE (SCOTLAND) ACT (1892) AMENDMENT BILL.—(No. 261.)

Considered in Committee, and reported, without Amendment; read the third time, and passed.

PUBLIC LIBRARIES (IRELAND) ACTS AMENDMENT BILL.

Ordered, That Mr. Ross be discharged from the Select Committee on Public Libraries (Ireland) Acts Amendment Bill.

Ordered, That Mr. William Johnston be added to the Committee.—(*Mr. Akers-Douglas.*)

SOLICITORS' EXAMINATION BILL.

Lords Amendments to be considered forthwith; considered, and agreed to.

PIER AND HARBOUR PROVISIONAL ORDER (NO. 4) BILL.

On Motion of Mr. Burt, Bill to confirm a Provisional Order made by the Board of Trade, under "The General Pier and Harbour Act, 1861," relating to Montrose, ordered to be brought in by Mr. Burt and Mr. Bryce.

Ordered, That Standing Order 193A be suspended, and that the Bill be read the first time.—(*Mr. Burt.*)

Bill presented, and read first time. [Bill 275.]

HOUSE OF COMMONS ACCOMMODATION.

Ordered, That a Select Committee be appointed to consider whether any, and what, arrangements can be made to improve the Accommodation provided for the Members and Officials of this House, and for the representatives of the Press.

Ordered, That the Committee do consist of Seventeen Members.

The Committee was accordingly nominated of,—Sir Ellis Ashmead-Bartlett, Mr. Buchanan, Lord Burghley, Mr. Radcliffe Cooke, Mr. Cremer, Mr. Dalziel, Sir Charles Dilke, Sir Thomas Esmonde, Mr. Freeman-Mitford, Mr. Herbert Gladstone, Sir Julian Goldsmid, Major Jones, Mr. Alpheus Morton, Dr. M'Donnell, Mr. David Plunket, Lord Stanley, and Colonel Howard Vincent.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Five be the quorum.—(*Mr. T. E. Ellis.*)

COMPANIES' DEBENTURES REGISTRATION &C., BILL.

On Motion of Sir Albert Rollit, Bill to amend the Companies' Acts as to the Registration of Debentures and other matters, ordered to be brought in by Sir Albert Rollit, Mr. Arnold-Forster, Mr. Mather, Mr. Bucknill, and Mr. Barrow.

Bill presented, and read first time. [Bill 278.]

EAST INDIA (DECCAN AGRICULTURISTS' RELIEF ACTS COMMISSION).

Return presented,—relative thereto [Address 4th June; *Sir William Wedderburn*]; to lie upon the Table.

EAST INDIA (MILITARY EXPENDITURE).

Return presented,—relative thereto [Address 7th June; *Sir Donald Macfarlane*]; to lie upon the Table.

GRESHAM UNIVERSITY COMMISSION.

Copy presented,—of (1) Minutes of Evidence taken by the Commissioners, with Tables of Witnesses and of Institutions represented, and (2) Appendix and Analytical Index to Minutes of Evidence [by Command]; to lie upon the Table.

CLERKS OF UNIONS AND RATE COLLECTORS (IRELAND) (SALARIES).

Return presented,—relative thereto [ordered 22nd May; *Mr. Ross*]; to lie upon the Table.

AFRICA (No. 5, 1894).

Copy presented,—of Further Papers relating to the Agreement between Great Britain and His Majesty the King of the Belgians, Sovereign of the Independent State of the Congo. Signed at Brussels 12th May, 1894 [by Command]; to lie upon the Table.

TRADE REPORTS (ANNUAL SERIES).

Copies presented,—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1392-1399 (China, United States, Spain, and France) [by Command]; to lie upon the Table.

TRADE REPORTS (MISCELLANEOUS SERIES).

Copy presented,—of Reports on Subjects of General and Commercial Interest, No. 330 (China) [by Command); to lie upon the Table.

House adjourned at ten minutes before One o'clock.

HOUSE OF LORDS,

Tuesday, 12th June 1894.

The Earl of Carnarvon—Took the Oath.

PRIZE COURTS BILL.—(No. 56.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, this is a Bill upon which I need not trouble your Lordships with an explanation at any length. It is a measure which has been for a considerable time under discussion at the Colonial Office. The discussion of the question commenced during the time of the late Government, and I believe that this measure meets the views of the noble Lord who presided formerly over the Colonial Office, and of the noble Marquess who is now at the head of the Office. It is a matter which I have myself considered, and I am satisfied that in its present shape it can properly be passed. It is merely a measure providing a mode in which, when necessary, Prize Courts can be established in British possessions, a matter in reference to which some doubt has existed heretofore as to the proper mode of proceeding.

Moved, "That the Bill be now read 2^a."—(*The Lord Chancellor.*)

*LORD KNUTSFORD: My Lords, I may be permitted to say that this subject was under consideration when I had the honour of being Secretary of State for the Colonies, and was very carefully considered. The object of this Bill is, in truth, to supplement the Colonial Courts of Admiralty Act, which was passed in 1890. The subject is not free from difficulty, and I may refer to two points which required careful consideration. In the first place, care had to be taken to secure that the Vice Admiral, or in other words the Governor of the Colony, should not prematurely declare that war had broken out. That is secured, I think, by the 2nd sub-section of the 2nd section of the Bill. The Vice Admiral of any possession may, when satisfied by information from a Secretary of State or otherwise, that war has broken out between Her Majesty and any foreign State, proclaim that war has so broken out. And there is also this safeguard: that his powers with regard to action in this direction are subject to instructions from Her Majesty. In that way sufficient precaution is taken that Governors shall not prematurely declare war. The second difficulty which arose with regard to Prize Courts was that, speaking generally, the Colonial Courts of Admiralty created by the Act of 1890 might be safely trusted to act as Prize Courts. This would be the case in all the important colonies; but there are a great variety of Courts in the different colonies of more or less weight and influence, and therefore it was quite necessary to preserve to Her Majesty the power of modifying the composition and Regulations of the Court in any particular colony so as to act as a Prize Court, and also the power of establishing special Vice Admiralty Courts to act as Prize Courts. Those difficulties appear to me to be removed by this Bill, and therefore I heartily support the Second Reading.

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next.

PUBLIC WORKS LOANS BILL.—(No. 90.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF BELMORE wished, before the Bill was read a second time, to direct the attention of the noble Earl in charge of it to one point. He had no wish to delay the present stage of the Bill, but a point arose on the fourth clause relating to Ireland which would require serious consideration, because it would affect the position of the sureties for some of these public loans in Ireland. He hoped, therefore, the noble Earl would consent not to hurry on the Bill, but would delay the Committee stage to Friday or some other day that might be convenient.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): I am rather sorry about this, because the

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

Treasury are extremely anxious to get it through, and I was going to move the suspension of the Standing Orders in order to dispose of it on Thursday. The Treasury is extremely anxious to get it through; but if the noble Lord will state what his point is I will call the attention of the Treasury to it, and deal with the matter on Thursday.

THE EARL OF BELMORE was sorry it was not in his power to make a statement at once. His attention had only been called to the matter that morning, and he had not the information required by the noble Earl.

THE EARL OF ROSEBERY: Perhaps the noble Earl would communicate privately with me to-morrow.

THE EARL OF BELMORE said he would do so.

Bill read 2^a accordingly, and committed to a Committee of the Whole House on Thursday next.

PISTOLS BILL [H.L.].—(No. 40.)

Reported from the Standing Committee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 102.)

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69.)

Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 103.)

COMMISSIONERS OF WORKS BILL. (No. 68.)

Reported from the Standing Committee without Amendment, and to be read 3^a on Thursday next.

ARBITRATION (SCOTLAND) BILL [H.L.]. (No. 78.)

Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 104.)

INDIAN RAILWAY COMPANIES BILL. (No. 101.)

Reported from the Standing Committee without further Amendment: The Report of the Amendments made in Committee of the Whole House to be received on Thursday next.

GAS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 41.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received on Thursday next.

EDUCATION PROVISIONAL ORDER CONFIRMATION (LONDON) BILL [H.L.]. (No. 55.)

Read 2^a (according to Order).

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].—(No. 54.)

Read 2^a (according to Order).

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 6) BILL. (No. 71.)

Read 2^a (according to Order), and committed to a Committee of the Whole House on Friday next.

WEMYSS, &c., WATER PROVISIONAL ORDER BILL.—(No. 80.)

Read 2^a (according to Order), and committed to a Committee of the Whole House on Friday next.

METROPOLITAN POLICE PROVISIONAL ORDER BILL.—(No. 34.)

Read 2^a (according to Order), and committed to a Committee of the Whole House on Friday next.

WATER ORDERS CONFIRMATION BILL [H.L.].—(No. 44.)

Amendments reported (according to Order), and Bill to be read 3^a on Thursday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [H.L.].

Amendments reported (according to Order), and Bill to be read 3^a on Thursday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [H.L.]. (No. 47.)

Amendments reported (according to Order), and Bill to be read 3^a on Thursday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [H.L.].
(No. 50.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received on Thursday next.

GAS ORDERS CONFIRMATION (No. 2) BILL [H.L.].—(No. 42.)

Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

TRAMWAYS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 43.)

Order for receiving the Report of Amendments read, and discharged.

BURGH POLICE (SCOTLAND) ACT, 1892, AMENDMENT. BILL.

Brought from the Commons; read 1ª, and to be printed. (No. 105.)

NOTICE OF ACCIDENTS BILL.

Brought from the Commons; read 1ª, and to be printed. (No. 106.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (NO. 10) BILL.

Brought from the Commons; read 1ª; to be printed; and referred to the Examiners. (No. 107.)

House adjourned at a quarter before Six o'clock, to Thursday next, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Tuesday, 12th June 1894.

PRIVATE BUSINESS.

GREAT WESTERN RAILWAY (No. 1) BILL [*Lords*] (*by Order.*)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

SIR G. OSBORNE MORGAN (Denbighshire, E.) said, since he had put down his Instruction with regard to this Bill be had been told that it included a number of other lines besides those to which he, on behalf of his constituents, objected, and it would be inconvenient, to say the least, that the fate of the whole Bill should depend on his opposition to a small part. He had not the least wish to be unreasonable, therefore he was quite willing to let the Second Reading be now taken, provided he could move his Instruction to the Committee to which the Bill was referred to strike out such parts of the Bill as those to which he objected. He understood that could be done, but not to-day, and therefore, subject to the Speaker's ruling, he would allow the Second Reading to go without opposition and give notice of the Motion which stood in his name for next Thursday.

Motion agreed to; Bill read a second time, and committed.

*MR. SPEAKER: If the right hon. Gentleman moves his Instruction now it will stand over till Thursday.

SIR G. OSBORNE MORGAN: I beg to move—

> "That it be an Instruction to the Committee to whom the Bill is referred to strike out from the Bill so much thereof as authorises the construction and maintenance of the railways and works described as Railway No. 1 and Railway No. 2."

The Motion being opposed, the Debate stood adjourned.

Debate to be resumed upon Thursday.

QUESTIONS.

MARRIED QUARTERS FOR PRISON OFFICIALS AT DARTMOOR.

MR. LUTTRELL (Devon, Tavistock): I beg to ask the Secretary of State for the Home Department whether, on account of insufficient house accommodation at Princetown, Dartmoor, the prison officers are, in many cases, separated from their families; and whether such accommodation will be provided as to prevent the necessity of such separation?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): There are several cases in which prison officers are separated from their families on account of insufficient accommodation at Princetown; but I am informed that there are now ten quarters for married officers in course of construction, and that it is intended to build others, and so the defect will be supplied.

EXAMINATIONS FOR SANITARY INSPECTORSHIPS.

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): On behalf of the hon. Member for Maidstone, I beg to ask the President of the Local Government Board whether he has yet decided to grant to the Sanitary Inspectors' Association representation on the Joint Examining Board proposed to be created for the holding of examinations for Sanitary Inspectorships, and the granting of certificates of competency under Section 108 (2) (a) of "The Public Health (London) Act, 1891?"

The SECRETARY to the LOCAL GOVERNMENT BOARD (Sir W. Foster, Derby, Ilkeston) (who replied) said: The preliminary steps have been taken to form such a Board, but the scheme is not at present in a sufficiently forward state to enable me to decide on the claim of the Sanitary Inspectors' Association for representation. Their claim will, however, have full consideration before the completion of the Conjoint Examining Board.

THE METROPOLITAN RAILWAY.

Mr. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade if he has yet ascertained whether any of the Local Authorities within the area of certain specified stations on the Metropolitan Railway have refused to afford reasonable facilities for the construction of openings into the streets above the tunnel for the purpose of allowing the foul atmosphere to escape; and, if so, will he state the name of the Local Authority or authorities who have so refused?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): I have received a long and detailed communication from the Metropolitan Railway Company with reference to this question. It would hardly be right for me to occupy the time of the House by reading it, but I will furnish the hon. Member with a copy.

MILTOWN MALBAY POSTAL ARRANGEMENTS.

Mr. W. REDMOND (Clare, E.): I beg to ask the Postmaster General whether he is aware that a letter posted at Miltown Malbay at 7 o'clock a.m. on any day takes over two full days (52 hours) to be delivered at Lisdoonvarna, a distance of 15 miles; that a letter posted at Lisdoonvarna at 4 p.m. will not reach Ballyvaughan until two days afterwards, a distance of eight miles; and that nearly five days must elapse between the date of writing a letter from one of these places to the other and the delivery of a reply; and whether, considering the importance of these places as health resorts, he will make better postal arrangements for the convenience of the public visiting them?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): The hon. Member is under a misapprehension in thinking that the course of post between Miltown Malbay and Lisdoonvarna occupies two days. If posted at Miltown Malbay at any time before 5.5 p.m. a letter for Lisdoonvarna would be delivered next morning, and in the other direction a letter posted at Lisdoonvarna at any time before 4.20 p.m. would be delivered at Miltown Malbay next morning. As regards Ballyvaughan, the circumstances are different, the two places concerned being in different districts and served from different main lines of railway. During the summer months, however, beginning, as a rule, on the 1st of June, the communication is so far improved as to admit of a letter posted at Lisdoonvarna in the forenoon being delivered at Ballyvaughan the next morning. I hope it will be practicable to begin the Summer Service very shortly, but in the direction from Ballyvaughan to Lisdoonvarna no better arrangement than the present one can be made without incurring additional expense which the Revenue would not warrant.

DISTRICT BOARDS OF WORKS.

Mr. C. HOBHOUSE (Wilts, Devizes): I beg to ask the President of the Local Government Board whether, in the case of a District Board of Works, it is competent for the Board before November next to elect an annual Chairman, or whether, until the appointed day, the Chairman can only be elected, as now, for the sitting?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The view of the Local Government Board is that the election of a Chairman of a District Board under Section 31 (2) of the Local Government Act, 1894, should take place at the first meeting of the District Board after the annual election of members of the District Board in the present month.

COLONEL STEWART'S GRIEVANCE.

MR. RENTOUL (Down, E.): I beg to ask the Secretary of State for War if he is aware that Colonel Stewart, commanding the Donegal Artillery, applied to the Military Authorities, under Section 42 of the Army Act, on the 19th of April, for the redress of a wrong done to him by his immediate Commanding Officer, who had gravely impugned Colonel Stewart's professional conduct, and that, in direct violation of the Army Act, Colonel Stewart was refused a Court of Inquiry or any redress whatever; whether the Secretary of State for War has seen the correspondence, especially since the 16th of March last, which took place between Colonel Stewart and higher Military Authorities regarding the matter; and whether he proposes to take any action in the matter?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): As Colonel Stewart failed to show that he had received any wrong, and as the circumstances to which his complaint had reference had already been investigated, it was not considered necessary to re-open the case. There was no violation of the Army Act. I do not propose to take any further action in the matter.

MR. RENTOUL: I shall call attention to this matter on the Estimates.

BENGAL PILOT SERVICE.

SIR SEYMOUR KING (Hull, Central): I beg to ask the Secretary of State for India whether the Europeans of the Bengal Pilot Service appointed by the Secretary of State for India and sent out from England under covenants have been refused by the Government of India the privilege of sharing in the exchange compensation allowance granted to European officers of the Government Service in India, on the ground that in 1856 the mode in which they were remunerated was changed to that of payment by fees instead of by salary, notwithstanding the fact that when these officers were asked to assent to the change they were assured by Government Order No. 1,030, dated 27th June, 1856, that—

"in all other respects their position, present and prospective, shall remain unaltered;"

whether he is aware that their juniors who are paid by salary are allowed the benefits of the exchange-compensation allowance; and on what grounds a discrimination is made in affording the relief offered by the Government to all non-domiciled Europeans in the Indian Government Service, against the superior pilots appointed in the same manner, who had received that assurance from the Government?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): There is no information on the subject in the India Office. All applications respecting exchange-compensation allowance have to be made through the Local Authorities, who alone can judge whether the applicant is entitled to it under the Resolution of the Government of India.

TREATIES WITH THE ABOR TRIBES.

MR. H. J. WILSON (York, W.R., Holmfirth): I beg to ask the Secretary of State for India whether the Treaties concluded with the Abor tribes in Assam in the years 1862, 1863, and 1866 are still operative; whether the British Government is still under obligation to pay yearly to the Meyong Abors 80 bottles of rum and two seers of opium, to the Kebang Abors 40 bottles of rum and two seers of opium, to the Abors of Dehang Debang Doars 100 bottles of rum, and to the Bor Abors 100 bottles of rum and two seers of opium; and whether these payments are still made; and, if not, when they ceased to be paid, and what has been substituted?

MR. H. H. FOWLER: I am unable to say whether the Treaties to which the hon. Member refers are still operative. I cannot, therefore, answer his other questions; but I will make inquiry on the subject.

THE GREEN PARK.

Mr. HUGH HOARE (Cambridge, Chesterton): I beg to ask the First Commissioner of Works whether he is aware that the park-keepers exclude the people from a triangular space of ground of about two acres in extent lying in the north part of the Green Park, and extending for about 100 yards westwards from a point opposite Down Street; whether there are any reasons for such exclusion; and, if so, what they are; and if there are no good reasons, whether he has power to order, and will at once order, that the park-keepers be instructed not to keep the people out any more?

The FIRST COMMISSIONER of WORKS (Mr. H. Gladstone, Leeds, W.): The ground referred to in the north part of the Green Park is thickly planted with ornamental timber. For the protection of the trees—many of which feather down to the ground—against damage by sheep, and for the preservation of public order after nightfall, I consider that the enclosure must be maintained.

Mr. HUGH HOARE: Would not the same object be attained by keeping the railings as they are, and only admitting the public during the daytime?

Mr. H. GLADSTONE: I do not think so, Sir; I am afraid I cannot make any change.

THE EXPLOSION ON THE "GALATEA."

Mr. GOURLEY (Sunderland): I beg to ask the Secretary to the Admiralty whether any, and if so what, description of inquiry is to be made as to the cause of the explosion of the charges on board H.M.S. *Galatea*, when saluting the German Fleet in the Firth of Forth, and which resulted in the death of a gunner and the serious injury of his assistant; what compensation is to be awarded the latter and the relatives of the deceased gunner; and whether the Admiralty intend to take any steps to bring about some sort of International arrangement whereby salutes of etiquette may be abolished, and, in substitution, adopt a custom similar to that current in the Mercantile Marine—namely, of flags and signals?

Mr. H. H. Fowler

The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): A full inquiry has been held in the usual course, and the Admiralty are satisfied that the cause of the very regrettable accident on H.M.S. *Galatea* was the defective loading of the cartridge by the Gunnery Instructor, who lost his life. The question of any possible award to his relatives will receive every consideration, and will be dealt with in accordance with the Regulations. The abolition or reduction of saluting would necessitate an International agreement. Much consideration would be needed before any alteration in the present Regulations could be entertained.

LAND GRABBING IN NEWCASTLE WEST UNION.

Mr. MACARTNEY (Antrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to a resolution of the Athea branch of the Irish National Federation, in which they state that, as the grabber (a taker of Mr. John H. Danaher's lands at Dromadda and Athea) persists in defiantly holding them, they appeal to the Guardians of the Newcastle West and Listowel Unions for some expression of their indignation, and, further, that the grabber in this case has no claim whatever on the owner, or the lands in question; whether he is aware that, on the motion of Mr. Downey, seconded by Mr. R. Woulfe, a resolution to this effect was unanimously adopted by the Board of Guardians of the Newcastle West Union at their meeting on the 31st of May, and inserted on the minutes; and whether the Local Government Board has taken any action in the matter?

The CHIEF SECRETARY for IRELAND (Mr. J. Morley, Newcastle-upon-Tyne): The resolution in question was, I am informed, adopted by the Newcastle Board of Guardians at their meeting, held on the 31st of May, but all the ordinary business of the Union appears to have been duly transacted at the meeting, and the Local Government Board, therefore, in accordance with their usual practice in such cases, has taken no action in the matter.

ABSTRACTORS IN THE CIVIL SERVICE.

SIR F. DIXON-HARTLAND (Middlesex, Uxbridge): I beg to ask the Secretary to the Treasury whether, as so many Civil Service writers have been made abstractors without competition, those now remaining on the Register under the prescribed age (60) may receive the same treatment; and whether the whole actual previous service of abstractors in any capacity above that of a boy writer may be allowed to count towards retiring allowance, and further consideration in the way of increased initial remuneration be shown to "older" writers, who are placed at a disadvantage in not being able to earn the same amount of retiring allowance?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): If the head of a Department cannot recommend a copyist for appointment as abstractor, on the ground of the merits of his previous service, it is not possible for the Treasury, in the interests of the Public Service, to require examination to be dispensed with. The Rule by which half previous service counts for pension already recognises length of service, and is a fair and liberal arrangement, and it is not possible to re-open it. On the question of initial salary, I can add nothing to my answer of the 26th of April last to the hon. Member for the City of London (Mr. Alban Gibbs).

WICKLOW COUNTY OFFICIALS' RESIDENCES.

MR. SWEETMAN (Wicklow, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the Adjutant of the County Wicklow Militia, the County Surveyor, and the Clerk of the Peace and Crown, reside in the County of Wicklow; and whether he can take any steps to secure that these county officials should reside near where their duties have to be performed?

MR. J. MORLEY: I understand that the Clerk of the Crown and Peace and the Adjutant of the Militia both reside in the County of Wicklow. As regards the County Surveyor, I am informed that he resides near Dublin, but I am not aware of any statutory obligation requiring him to reside in his county, nor have I any reason to believe that his residence in Dublin interferes with the due performacne of his duties.

MR. M'CARTAN (Down, S.): Is the right hon. Gentleman aware that the Clerk of the Peace for the County of Antrim resides in London for the greater part of the year?

MR. J. MORLEY: I cannot say.

OFFICE OF NATIONAL EDUCATION IN IRELAND.

MR. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the staff of the Office of Education in Ireland, existing at the date of the Order in Council of the 21st of March, 1890, were, up to that date entitled to certain official holidays exclusive of their annual leave; if they have been deprived of seven of these holidays since 1890, although the Order in Council preserved the rights of existing clerks; whether the staff of the Local Government Board of Ireland still enjoy the same number of holidays to which they were entitled before 1890; and if he will use his influence to have these holidays restored to the Education Office clerks?

MR. J. MORLEY: The reply to the first and third paragraphs is in the affirmative. As regards the second paragraph, I am informed by the National Education Board that they considered that the exigencies of the business of their Department precluded them from having two different sets of holidays for the official staff—exclusive of the annual vacation—and that they accordingly adopted the uniform limit of seven days in 1890. According to Treasury interpretation of the clauses in the Orders in Council on the subject of holidays, it is perfectly clear, however, that the Heads of every Department have the power of exercising an independent discretion, subject to a maximum number of holidays, and that the staff of a Department have no absolute right to that maximum.

KABA REGA.

MR. CROSFIELD (Lincoln): I beg to ask the Under Secretary of State for Foreign Affairs if his attention has been called to a statement made by Major E. R. Owen, in which he states that the difficulties with Kaba Rega were primarily due to his refusal to provide food for the forts in North Uganda, or to trade with the British or the Buganda; whether Major E. R. Owen was drawing pay from Imperial funds whilst engaged in this expedition; and whether he was authorised to force an unwilling chief to support a foreign army, and to engage in trade against his will?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Major Owen was in receipt of pay from Imperial funds, but, as I have previously explained, the cause of the expedition, as reported to us by Colonel Colvile, was the aggressive attitude of Kaba Rega himself.

"COBB *V.* THE GREAT WESTERN RAILWAY COMPANY."

SIR SEYMOUR KING: I beg to ask the President of the Board of Trade whether his attention has been called to the decision of the House of Lords in the case of "Cobb *v.* the Great Western Railway Company"; and whether it is proposed to take any step to legislate in further protection of railway passengers?

MR. BRYCE: Yes, Sir; my attention has been called to the case, which appears to me to have been decided on the special facts of the case as the House of Lords took them upon the statement of the plaintiff. The effect of the decision would appear to be that when it is alleged that a Railway Company has obstructed or failed to assist in the taking into custody of a person charged with an offence against a passenger the proper course is not by a civil action, but by criminal proceedings. The case does not appear to show that the ordinary law is insufficient to deal with robbery in trains, and I do not, therefore, as at present advised, propose to introduce any amending legislation.

GOODS RATES ON THE NORTH BRITISH RAILWAY COMPANY.

MR. DALZIEL (Kirkcaldy, &c.): I beg to ask the President of the Board of Trade whether he has received a representation from the Kirkcaldy Chamber of Commerce on the subject of the increased rates imposed by the North British Railway Company; whether he is aware that the increase on the 1892 rates is in several cases as much as 50 per cent., and in some cases 80 per cent.; and whether he can hold out any hope of a substantial reduction being speedily affected?

MR. BRYCE: Yes, Sir; I have received such a representation, and the Board of Trade have also received a communication from the Railway Company on the subject. The Company state that, although some rates have been raised, the actual charges at the revised rates work out, on the whole of the merchandise traffic from Kirkcaldy, to a little less than the rates in operation prior to 1893, the exact difference being a reduction of 0·11 per cent. The Board have referred the Chamber of Commerce to the provisions of Section 31 of the Railway and Canal Traffic Act, 1888, and they will be happy to use their good offices to bring about a settlement in any specific cases of increase of rates brought to their notice. I may add that if the Bill now pending were to become law—a result which I much desire—it would deal with cases such as this.

MR. DALZIEL thanked the right hon. Gentleman, and asked him whether he could tell the traders what, under the pressure of the Railway Companies, they ought to do pending the passing of the Bill? Were they justified in refusing to pay the charge?

MR. BRYCE: I am afraid that would open up a question which would require to be answered at considerable length.

MR. J. E. ELLIS (Nottingham, Rushcliffe): May I ask whether the right hon. Gentleman has satisfied himself in these cases that the Railway Companies are adhering to the honourable assurance they gave to the Board of Trade this time last year?

*MR. BRYCE: That, too, is a question that would require to be answered at considerable length, and it would be only fair that the Railway Companies should have notice of it before it is answered.

LONDON POSTAL APPOINTMENTS.

DR. R. AMBROSE (Mayo, W.): I beg to ask the Postmaster General whether, seeing that vacancies for clerkships in the London Postal Service and on the supplementary establishment of the Secretary's Office, London, are filled at present by limited competition among Post Office *employés*, one of the conditions for candidature being a nomination by the Postmaster General, there is any reason why notice of these competitions should not be given in the *Post Office Circular*, as in the case of similar examinations for junior examinerships in the office of Controller of Stores; whether, in view of the fact that under present circumstances the knowledge that these examinations are held is confined to a very few of the candidates who are eligible, he will undertake to have all future examinations for these positions duly announced in the *Post Office Circular;* and what are the conditions, if any, attached to the granting of a nomination, and to whom should intending candidates apply for such nomination?

MR. A. MORLEY: I have carefully considered the suggestion of the hon. Member; but I do not think it would be desirable to take the course which he recommends. The method by which I obtain candidates for these limited competitions is by procuring from responsible members of the Staff a list of the most competent and efficient officers under their control, who are within certain prescribed limits of age, and by carefully selecting from the lists so obtained the competitors, whose names are sent in to the Civil Service Commissioners for the examination.

EMIGRANTS ON GERMAN STEAMERS.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): I beg to ask the President of the Board of Trade whether he can state how many passengers have been carried in German steamers calling at Southampton since, say, the 8th of May; how many of those passengers were carried in excess of the numbers allowed by the British Passengers Act; what is the penalty for such excess under those Acts; has the Board of Trade enforced the Act in all the above cases; and if in any case the Act has not been put in force and the penalty imposed, what is the reason for such exemption?

MR. BRYCE: The total number of steerage passengers carried in German steamers calling at Southampton since the 8th of May was 1,917, and of these 531 were carried in excess of the numbers allowed by the British Passengers Acts. The penalty provided is a fine not exceeding £10, nor less than £5, for each statute adult constituting such excess. The Board of Trade have not taken proceedings in any of the cases in question. They have accepted the explanations of the Companies concerned, that their agents abroad were ignorant of the law, but that instructions will be given to them to obey it carefully in future.

THE "HAVEL."

SIR G. BADEN-POWELL: I beg to ask the President of the Board of Trade what steps have been taken by the Board of Trade, and with what effect, in the case of the passenger steamer *Havel*, which was reported on the 9th of May by the Board of Trade Emigration Officer to be carrying a number of steerage passengers on the lower deck in excess of the number allowed by the Passengers Acts?

MR. BRYCE: I have communicated with the agents of the *Havel*, and am assured that the contravention of British law which occurred in that case arose entirely from ignorance of the law on the part of the Company's agents at New York, and that the Statute will be carefully complied with in future. Under these circumstances, the Board of Trade have decided not to institute proceedings in the case in question.

THE BELFAST WAREHOUSE COMPANY.

MR. E. M'HUGH (Armagh, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware of the language used by the Vice Chancellor on a Petition for the winding up of the Belfast Warehouse Company, as reported in the public Press, to the effect that the said Company was a bubble and fraudulent Company; if he is aware that the said Company advanced to another Company promoted by it the large sum of £132,000, notwithstanding that the paid-up capital of the latter Company was only £40, and that several other Companies promoted by said Warehouse Company are also in liquidation; and whether, in view of the enormous liabilities of the said Company and of the widespread ruin caused in Ulster by the failure, and the failure of all the other Companies connected with it, the Government is prepared to take any steps to secure that justice may not be frustrated, and that the whole case be thoroughly investigated, either by the Crown intervening as prosecutors, as in the Hansard Union case, or by an investigation by the Board of Trade under the Companies (Winding-up) Acts?

MR. J. MORLEY: The facts stated in the first and second paragraphs of this question may be accurate; but the Crown has no means at present of verifying them, as it has no control over the documents used in private litigation. As to the third paragraph, the Civil Court is at present engaged in winding up the Belfast Warehouse Company and in investigating its affairs and the acts of its Directors, and under these circumstances it is obviously undesirable for me to prejudice the case by saying at this stage of the case whether the Executive will or will not take action.

ANCIENT MANUSCRIPTS IN WELSH LIBRARIES.

MR. F. EDWARDS (Radnorshire): On behalf of the hon. Member for Flint, &c., I beg to ask the Secretary to the Treasury whether complaints have reached him that the Reports of the Historical Manuscripts Commission upon the ancient manuscripts in Welsh libraries have been prepared by persons imperfectly acquainted with the Welsh language, and therefore incapable of appraising the historical and literary value of the manuscripts; whether he is aware of the serious inconvenience occasioned to Welsh scholars by the incomplete calendaring of Welsh manuscripts; and whether the necessary steps will be taken to have a competent Welsh scholar, able to classify Welsh manuscripts in accordance with their comparative value, appointed as Assistant Commissioner, with a view to making a complete list of the ancient Welsh manuscripts now in existence?

SIR J. T. HIBBERT: I am informed that no complaint of the kind indicated had reached the Historical Manuscripts Commission until I forwarded to them the article handed to me by my hon. Friend. Manuscripts in the Welsh language are very seldom brought under the notice of the Commission; but if any that would properly come within the scope of the Commission should be offered to them for examination, arrangements could be made to employ an Inspector conversant with the Welsh language. The Commissioners do not appoint any permanent Assistant Commissioners, but employ from time to time historical scholars who are most competent to deal efficiently with the particular collections of manuscripts thrown open to the Commissioners.

DISTRICT AND PARISH COUNCILS.

MR. LEON (Bucks, N.): I beg to ask the President of the Local Government Board whether, if a *primâ facie* case is made out for conferring upon an Urban District Council the powers of a Parish Council in an application under Section 33 of "The Local Government (England and Wales) Act, 1894," the Local Government Board will forthwith make an Order granting such powers without necessarily holding any local inquiry? [The hon. MEMBER, in putting the question, said that by an alteration made at the Table after he handed the paper in the Bill was incorrectly described, and that the words "England and Wales" were improperly added.]

*MR. SPEAKER: The alteration was not made at the Table.

MR. LEON: Yes, it was, Sir.

*MR. SPEAKER: The hon. Member must have misunderstood. I have the best means of knowing that the alteration was not made at the Table.

MR. SHAW-LEFEVRE: The question as to the necessity for a local inquiry with regard to an application under Section 33 of the Local Government Act, 1894, must depend in each case upon the provisions to which the application applies, the probability of opposition, and the circumstances generally. I cannot lay down any general rule.

ENFIELD FACTORY WORKMEN AND THEIR GRIEVANCES.

MR. KEIR-HARDIE (West Ham, S.): I beg to ask the Secretary of State for War whether he is aware that a notice has been displayed at the Enfield Factory prohibiting the workmen from meeting for discussion of grievances, and threatening the workmen with dismissal or suspension if they transgress the notice; and whether such notice has been sanctioned by the War Office; and, if so, under what authority?

*MR. WEIR: At the same time, I will ask the right hon. Gentleman whether an Order has been recently issued by the

Department to the effect that workmen engaged at the Ordnance Factories at Enfield, who publicly assert a grievance of any kind, will be held to render themselves liable to dismissal or suspension; and whether it is the rule of the Department that workmen have not the right, at a public meeting, or by means of a deputation, to criticise the policy of administration of the Royal Ordnance Factories?

*MR. CAMPBELL-BANNERMAN: I gave a full answer to a similar question by the hon. Member on the 26th of April, to which I must refer him, and to the same answer I would also refer the hon. Member for Ross-shire, who has question No. 38 on the Paper. The notice now issued merely gives formal expression to the warning then given.

MR. KEIR-HARDIE: Is the Secretary for War aware that the notice has been taken by the men to mean that they may not meet to discuss such questions as the hours of labour and the rates of wages. Was the notice so intended?

*MR. CAMPBELL-BANNERMAN: I do not, of course, know what is passing in the minds of the men. They are perfectly at liberty to discuss among themselves any grievances on such subjects, and to put them forward in the regular way to their superior officers.

*MR. WEIR: The right hon. Gentleman has not replied to the second paragraph of my question.

MR. CAMPBELL-BANNERMAN: That is answered in the answer to which I referred the hon. Members.

*MR. WEIR: Are the men not allowed to criticise the policy and administration of the Royal Ordnance Factories?

MR. CAMPBELL-BANNERMAN: If the hon. Member will be good enough to look at the answer of the 26th of April, he will see.

MR. KEIR-HARDIE: I will call attention to this matter on the Estimates.

COMPULSORY VACCINATION.

MR. KEIR-HARDIE: I beg to ask the President of the Local Government Board how many Boards of Guardians are at present refraining from putting the compulsory clauses of the Vaccination Act into operation; whether the enforcement of the Act is optional on the part of the Guardians; and whether, pending the decision of the Commission now investigating the subject, he will advise Boards of Guardians to refrain from putting the Act into force?

SIR W. FOSTER (who replied) said: I am unable to state in what number of cases Boards of Guardians are refraining from directing proceedings for the enforcement of the Vaccination Act. It is the duty of the Guardians to give the necessary directions for this purpose, and the appointment of the Royal Commission does not in any way affect their duty in this matter. The Board consider that the law should be enforced, and they cannot therefore advise the Guardians as suggested.

MR. KEIR-HARDIE: Have the Guardians any option in the matter? Are they compelled to act by law?

SIR W. FOSTER: They have no option given them by the law.

MR. CHANNING (Northampton, E.): Do not the Local Government Board in many cases draw the attention of Boards of Guardians to what is called the "Evesham letter," which expressed an opinion that they ought not to prosecute in cases of infringement of the law more than once?

SIR W. FOSTER: That letter is referred to occasionally in communications to the Guardians.

APPRENTICES IN THE MERCANTILE MARINE.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the President of the Board of Trade whether he can state or would agree to a Return stating the total number of youths apprenticed (with payment of premium) to the sea in the Merchant Service during the last 10 years, the total number thereof who have deserted in foreign ports, and the total number thereof who have continued in the Service; and whether he has any reason to believe that in the majority or in any considerable proportion of cases these youths are not, during their apprenticeship, instructed in navigation, but are mainly kept employed on menial services, or on the same duties as boys entered before the mast who earn wages and pay no premium; and, if so, whether he will consider what steps can be taken to secure the more complete carrying out of the true intent of apprenticeship to the profession of the sea?

MR. BRYCE: I regret that I cannot give the hon. Member the information.

Mr. GIBSON BOWLES: Can the right hon. Gentleman give the information as to apprentices in general?

Mr. BRYCE: I might possibly be able to get the number who have paid premiums, but I should doubt if the figures would be really reliable. I think the hon. Member will find a good deal of information in the Return which is annually presented to Parliament.

Mr. GIBSON BOWLES: I am sorry to press the right hon. Gentleman, but am I to assume that he has no reason to believe that the state of things suggested in the second paragraph of my question exists?

Mr. BRYCE: I may hold an opinion on that point as a member of the general public, but as President of the Board of Trade I have no official knowledge on the point which would enable me to act.

THE BRENTWOOD SCHOOL SCANDALS.

Major RASCH (Essex, S.E.): I beg to ask the President of the Local Government Board whether his attention has been called to the trial at Brentwood, Essex, of Nurse Gillespie for cruelty to the little children at the Hackney Board of Guardians School at Brentwood; and whether some action will also be taken against Mr. Hadwick, the superintendent of the school, who was, as master, responsible for the conduct of the *employés*?

Mr. SHAW-LEFEVRE: My attention has been drawn to the trial referred to. I understand that the superintendent of the schools has been suspended from the performance of his duties. It is the intention of the Local Government Board to direct an inquiry by one of their Inspectors as to the management of the schools.

THE POLICE AND THE BELFAST NATIONALISTS.

Mr. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state the circumstances under which a force of police attacked with batons a crowd accompanying a Nationalist band in Belfast last Sunday evening, and inflicted serious injuries; and whether the attack and a number of arrests were immediately after a direction by the police to the band to cease playing had been obeyed?

Mr. J. MORLEY: The following Report has been received from the Commissioner of Belfast, dated yesterday:—

"A large number of police were in readiness from 7.30 p.m. to see the bands home. At 7.45 p.m. they returned and played down as far as the Linen Hall Hotel with Mr. Dillon, M.P. After he went into the hotel one of the bands went home peaceably, *viâ* North Queen Street. The other two bands, 'St. Mathew's' and the 'Hearts of Down,' went down May Street on their way to Ballymacarrett. When approaching the May Street Presbyterian Church, where service was going on, they were asked not to play. The 'Hearts of Down' complied, but the 'St. Mathews' and their crowd refused. They played on, and became more and more disorderly. One man armed with a heavy brass-tipped Deacon pole assaulted several people, and although all possible was done, he had to be arrested, as he was mad from drink, and the pole was a regular spear. He was sentenced to one month's imprisonment to-day, and ordered to find bail or stay in gaol for another month. District-Inspector Seddall, who was in charge, having heard that a crowd had assembled in Ballymacarrett to attack the bands, drew some police across the Albert Bridge to get the bands to cease playing and go home over the bridge quietly. Head-constable Hussey went forward to the head of the crowd to ask them to cease playing. Head-constable Charlton was quite close to him. Both men were at once attacked by both band and crowd; Head-constable Charlton was struck in the face and also with two stones; Head-constable Hussey received a blow in the mouth from a stone. His hand was struck and injured by a Deacon pole, and he received very bad treatment. Head-constable Charlton's men, seeing this, drew their batons and rushed on the crowd, dispersing them in all directions and using their batons freely. I cannot find out that anyone was injured, but if anyone was injured he would keep away for fear of identification. Stones, bottles, and other missiles were freely thrown for a few minutes, and then order was restored. Some of the crowd got over the bridge and others ran away and hid in the street around Cromac Square, where their sympathisers live. The people around in the side streets assembled in Cromac Square, and materially aided the bands and their followers by throwing stones and bottles at the police from the corners and over the houses. Only two arrests were made at this place, but I hope to be able to make others amenable for their misconduct. One matter I wish to make perfectly plain, and that is that, although the crowd was very disorderly all along the route, and used very bad language towards the police, not a single man was struck or molested by the police (save the man mentioned as above, armed with a heavy brass-tipped Deacon pole, and another for an assault, discharged to-day) until Head-constables Charlton and Hussey were attacked and assaulted. I have seen the accounts in *The Irish News* and *Freeman's Journal* as to innocent people being injured by the police. I cannot find any such, and I was on the spot immediately afterwards. The entire affair lasted only about three minutes, but the stone-throwing from houses, yards, &c., lasted for about ten minutes. The distance, however, saved our men from serious injury. The boy described in *The Freeman's Journal*, of 12 or 13 years, was only 14 years old, but he deliberately struck Head-constable Hussey with a stone in the mouth. He also kicked the head-constable in the abdomen, and even when in the police-office he kicked and struck the sergeant who was removing him to a cell. His case was heard to-day in Petty Sessions, and he got a month's imprisonment, which would have been six months were it not for his youth. All was quiet by 9 p.m., and there has not been any renewal of the disorder."

LEGAL PROCESS IN COUNTY KERRY.

Mr. SEXTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether, on Friday last, bailiffs acting under a decree of *fi. fa.* at the suit of a landlord against one of his tenants near Listowel, County Kerry, blockaded the house in which the tenant's cattle were, and prevented the necessary feeding of the cattle, and whether, on Saturday, they broke into the house, seized the cattle, and removed them; and whether these proceedings were sanctioned and assisted by a force of police?

Mr. J. MORLEY: I am aware of some of the facts connected with this seizure, but before replying to the question of my hon. Friend I should wish to be in possession of more detailed information dealing with all the circumstances of the case, as well as with some Press allegations, and shall be glad, therefore, if he will defer the question until Thursday next.

CAB ACCIDENTS IN THE METROPOLIS.

Sir J. JOICEY (Durham, Chester-le-Street): I beg to ask the Secretary of State for the Home Department if he can state the number of street accidents which have taken place in London during the period which has elapsed since the cab strike commenced; and the number of accidents which occurred during the same period immediately preceding the cab strike?

Mr. ASQUITH: During the four weeks ended May 13, 1894, preceding the cab strike, there were seven persons killed and 608 injured, making a total of 615. During the four weeks ended June 10, 1894, there were 13 killed and 574 injured, making a total of 587.

THE DEER FOREST COMMISSION.

Mr. WEIR: I beg to ask the Secretary for Scotland whether he can take any steps to accelerate the work of the Deer Forest Commission; and whether he still anticipates that the inquiry will be concluded this year?

The SECRETARY for SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): The Commission thoroughly understand the conditions of their own work, and will get it forward as fast as is consistent with its being well done. Before the Session closes, no doubt the Chairman will be able to inform me when the inquiry will be completed.

Dr. MACGREGOR (Inverness-shire): Can the right hon. Gentleman say how many members of the Commission are absent from their duty, and the cause of their absence?

Sir G. TREVELYAN: I think I answered that question sufficiently yesterday.

Dr. MACGREGOR: In consequence of the reply of the Secretary for Scotland, I beg to give notice that, until the Government is prepared to give me a very different reply, in the interests of my constituents I shall feel it my duty to vote against the Government every time I have the opportunity.

CHELSEA AND KILMAINHAM HOSPITALS.

Mr. KEARLEY (Devonport): I beg to ask the Secretary of State for War whether he will be able soon to appoint the Committee to inquire into the question as to the feasibility of utilising the properties and revenues of Chelsea and Kilmainham Hospitals for the purpose of paying out pensions to Army age-pensioners, on a plan similar to that adopted in connection with the funds of Greenwich Hospital?

Mr. CAMPBELL-BANNERMAN: Yes, Sir, I am appointing a Committee to inquire into the origin and circumstances of Chelsea and Kilmainham Hospitals, and whether their revenues could be more advantageously used for the benefit of the Army. The nomination of the Committee is all but completed.

CANADIAN CATTLE AND PLEURO-PNEUMONIA.

Mr. CHAPLIN (Lincolnshire, Sleaford): I beg to ask the President of the Board of Agriculture whether any further cases of disease have been discovered by the special examination of Canadian cattle; and if he has come to any decision with regard to the exemption of Canadian cattle from slaughter at the port during the present season?

Colonel WARING (Down, N.): At the same time, I will ask the right hon. Gentleman whether there have been any more cases of suspicious lung disease detected among the imported Canadian cattle; and what course he intends to pursue with regard to them?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): In reply to the right hon. Gentleman, and to the hon. Gentleman the Member for North Down, who also has a question on the Paper on this subject, I may state that an animal was landed at Liverpool on the 2nd instant ex s.s. *Lake Superior* from Montreal, and on examination a small portion of the right lung presented appearances similar to those found in contagious pleuro-pneumonia. With a view, if possible, to clear up the doubts which have been expressed as to the precise character of the disease with which the infected animals landed from Canada during the past two years have been affected, I am proposing to hold a special inquiry with a view to my hearing the views of the various experts who by my invitation inspected the diseased portion of the lungs of the *Toronto* animal, and I am happy to say that I have been able to secure the assistance in this matter of the right hon. Gentleman the Member for Bury and of Dr. Burdon Sanderson, the Waynflete Professor of Physiology at Oxford University, who have most kindly undertaken to act as my legal and pathological assessors. Pending the conclusions at which I may arrive as the result of my inquiry, the existing requirement of slaughter at the Port must of course be maintained, but it would be contrary to law for me to enter into any engagement either one way or the other as to my future action, which must depend on the facts and information before me from time to time.

Mr. CHAPLIN: Are we to understand that the right hon. Gentleman has doubts as to the decision of the experts of the Board of Agriculture, and that he has ceased to place reliance on their opinions as to what is or what is not contagious pleuro-pneumonia?

Mr. H. GARDNER: No, Sir; the right hon. Gentleman is to understand nothing of the sort. Certain scientific questions have arisen with regard to these lungs which it would be to the advantage of everybody to have decided, and I may tell the right hon. Gentleman that nobody is more anxious that this inquiry should take place than my own scientific advisers.

Mr. CHAPLIN: May I ask where these doubts have arisen unless it be in the minds of those whose interest it is to send these animals to England? Is there any doubt in the minds of experts at the Board of Agriculture?

Mr. H. GARDNER: I have already told the right hon. Gentleman that nobody is more anxious to have this inquiry than my own advisers.

Subsequently,

Mr. CHAPLIN: I wish, with the permission of the House, to ask the President of the Board of Agriculture if he can inform the House what are the special qualifications of the right hon. Gentleman the Member for Bury to pronounce an opinion as to whether the lungs of a certain animal are affected or not with contagious disease; and what is the reason for employing an eminent legal authority in a matter where the question to be decided is whether the lungs of certain Canadian animals recently landed in this country are or are not affected with contagious pleuro-pneumonia?

Mr. H. GARDNER: I am not concerned to answer as to the veterinary qualifications of the right hon. Member for Bury, but his eminence in the law is well known in this House and elsewhere. The inquiry which I propose is entirely for my own information as President of the Board of Agriculture. The Government do not abrogate its responsibility nor its authority, but for my own information I propose to examine experts in order to see whether the animals in question were affected as alleged or not.

MR. CHAPLIN: How does the President of the Board of Agriculture expect that the employment of an eminent legal authority is to throw any light whatever on a purely technical question?

MR. H. GARDNER: I should have thought the right hon. Gentleman would know that the examination of experts is a very common practice in the Courts of Law.

MADAGASCAR.

MR. TRITTON (Lambeth, Norwood): I beg to ask the Under Secretary of State for Foreign Affairs whether, in the event of a large British Company being formed to work a concession in Madagascar, it would be under British protection?

SIR E. GREY: Madagascar is under the protection of France. British subjects engaged in commercial undertakings would be entitled, as in other foreign countries, to advice and assistance in case of need from the British Consular Representatives.

LAND GRABBING AT ROSSLEA.

COLONEL WARING: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to a resolution, passed at the Rosslea Branch of the Irish National League, condemning Robert Gillespie for "land grabbing," and calling on people of all classes and creeds in the district to mark their disapproval of his conduct; whether he intends to take any, and what, action in the matter; whether adequate protection will be afforded to Gillespie by the constabulary?

MR. J. MORLEY: It is a fact that a resolution of the nature indicated in the question was published in the Press, but the police inform me that no meeting was held to pass such a resolution. The person named has not, I understand, been interfered with beyond being shouted at on a couple of occasions when passing the house in which the evicted tenant lives. The police are watching the case and will afford every necessary protection to Gillespie.

THE ARMENIAN CHRISTIANS.

MR. F. S. STEVENSON (Suffolk, Eye): I beg to ask the Under Secretary of State for Foreign Affairs whether he is able to give any further information with respect to the Yozgat and Sivas prisoners?

SIR E. GREY: Her Majesty's Government are not in possession of any further information beyond what was communicated in my answer to the hon. Member for East Northamptonshire on the 3rd ultimo. A telegram has, however, been sent to Her Majesty's Ambassador at Constantinople inquiring whether the examination of the sentences in concluded.

RIFLE RANGE FATALITY IN STAFFORDSHIRE.

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the Secretary of State for War whether he is aware that on Saturday last, the 9th instant, a boy named Henn, whilst serving in a shop in Tyston, in Staffordshire, was killed by a spent bullet from a rifle range in the vicinity; and whether, taking this fatal accident into account as happening so soon after the gravedigger being killed in the Putney Cemetery by a bullet fired from the Wimbledon rifle range, he will forbid any further rifle shooting in such dangerous localities?

MR. CAMPBELL-BANNERMAN: The War Office have no information as yet with regard to this occurrence. I am told that the Coroner's inquiry is to be held to-day, and I will ask my hon. Friend to be good enough to put off his question for a few days.

CAR SERVICE AT DUNDALK RAILWAY STATION.

MR. D. SULLIVAN (Westmeath, S.): In the absence of the hon. Member for North Louth, I beg to ask the President of the Board of Trade whether his attention has been drawn to the fact that, since the opening of the new railway station at Dundalk on the 1st of June, a serious dispute has arisen between the Great Northern Company and the local car drivers; is he aware that the Company has farmed out the exclusive right to supply the trains with a service of cars to one individual, and the car owners, some 30 or 40 in number, have come into collision with the railway officials by insisting on their right to enter the station premises as heretofore; that summonses have been issued against a number of the carmen for trespass, and the latter have addressed a Memorial to the Local Boards, asking their intervention; that at meetings of the Board of Guardians and of the Harbour Commissioners sympathy with the claims of the men was expressed; and have the Board of Trade any power to secure that the right which the car drivers have exercised since the line was first opened shall not be interfered with?

Mr. BRYCE: No, Sir; the Board have no power to intervene in such a matter.

THE OTTAWA CONFERENCE.

Sir R. TEMPLE (Surrey, Kingston): I beg to ask the Under Secretary of State for the Colonies if the Government will consider the desirability of appointing, to act in conjunction with the Earl of Jersey at the Conference of Colonial Governments, to be held on the 21st of June at Ottawa, a delegate, having no Colonial connections, specially to represent the interests of the United Kingdom?

The UNDER SECRETARY of STATE for the COLONIES (Mr. S. Buxton, Tower Hamlets, Poplar): Lord Jersey will represent Her Majesty's Government on the Intercolonial Conference, and they have full confidence that in any part which he may be called upon to take in the proceedings of the Conference he will not overlook British interests.

HAULBOWLINE DOCKYARD.

Captain DONELAN (Cork, E.): I beg to ask the Civil Lord of the Admiralty whether he is aware that a mudbank some 10 feet high has recently formed at the entrance to Haulbowline Basin reducing the depth of water to about 22 feet, and thus preventing the passage of large ships into the dock; whether it is for this reason that H.M.S. *Warspite*, the guardship at Queenstown, is about to proceed to Devonport for overhauling, seeing that the requisite appliances for executing repairs now exist at Haulbowline Dockyard; and whether immediate steps will be taken to remove this mudbank?

The CIVIL LORD of the ADMIRALTY (Mr. E. Robertson, Dundee): There is five feet of mud on the sill of the entrance, which would be removed when the caisson requires to be lifted, previous to docking any vessels. In the channel and over the sill there is otherwise sufficient water for docking the *Warspite*. The depth of water had nothing to do with the *Warspite* being sent to Devonport, for fitting improved ventilation to engine room, &c.

Captain DONELAN: Is the hon. Member aware that the removal of the *Warspite* to Devonport at a time when the shipwrights were being discharged at Haulbowline for want of employment has caused a deep feeling of indignation in Cork and Queenstown?

Mr. E. ROBERTSON: I believe there has been some expression of feeling of that kind. But the reason for the course taken was that the local tenders were something like seven or eight times higher than the expenses at Devonport.

Captain DONELAN: But what about the Government Dockyard? Is there not one at Haulbowline?

[No answer was given.]

THE COLONIES AND THE NEW ESTATE DUTY.

Sir G. BADEN-POWELL: I beg to ask the Chancellor of the Exchequer whether Her Majesty's Government have received any communications from Foreign or Colonial Governments protesting against the new Estate Duty being levied upon property situate in those foreign countries and British Possessions; and, if so, will he state which Governments have already sent in such protests; and will he at once lay upon the Table of the House the text of these protests?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): No representation has been received from any foreign country on this subject. A representation has been received at the Colonial Office to-day. I have not had time to read it, but it will receive most careful consideration. I will point out, as I have said before, that there is not and never has been any proposal to tax any property in the colonies which is not at present subject to taxation.

Mr. GIBSON BOWLES: Would the Bill not, in some instances, increase the taxation eight times; is not the tax now only 1 per cent.?

Sir W. HARCOURT: I do not agree with the hon. Member's figures. It is quite true that property in the colonies will under the Bill be subject to higher taxation, just as property in England will be subject to higher taxation. But there is no property of any kind in the colonies taxed for the first time under this Bill. I only mention that, because it has been said that this is a proposal similar to that which led to the American War. A statement of that kind was absurd and hardly worthy of notice.

MR. J. LOWTHER (Kent, Thanet): Has there ever been any protest against the existing taxation? Is not this the first time that a tax has been imposed against the colonies in the face of their protest?

SIR W. HARCOURT: The protest is going to be considered. I only want to make it quite clear that we are making no proposal to tax any colonial property which is not and has not been for many years subject to taxation.

SIR G. BADEN-POWELL: By "subject to taxation" does the right hon. Gentleman mean subject to taxation by the Imperial Parliament or by the Colonial Parliaments?

SIR W. HARCOURT: By this Parliament

SIR G. BADEN-POWELL: Is there nothing in this new taxation which affects any property in the colonies which was not affected by the taxation of, say, last year?

SIR W. HARCOURT: You may see the words in the Bill. It taxes only property which is now subject to Legacy and Succession Duty.

MR. GIBSON BOWLES: Is not the right hon. Gentleman under a misapprehension as to the words of the Bill? Are not the words "or would be liable" to the Legacy and Succession Duty but for the relationship of the persons; and will not that affect property coming to a widow on which not a farthing of duty is now paid?

SIR W. HARCOURT: It is only persons domiciled here who are taxed at all. The words to which the hon. Member refers are necessary in order to meet the case where persons are exempt altogether. What I want to be clearly understood is that the proposal only is to tax property which now is taxable with Legacy and Succession Duty. We tax nobody in the colonies at all. The *rationale* of the thing is this: that in the view of the law all classes of property are assumed to be where the person is domiciled. Therefore, in the eye of the law we are not taxing foreign property at all. We are perfectly prepared before the Bill leaves this House to come to a thoroughly good understanding on this subject with the colonies. Any idea of our attempting to force taxation upon the colonies in their own country independently of their own Legislatures is a thing of which we have never dreamt, and which I venture to say the Bill does not do.

MR. ARNOLD-FORSTER (Belfast, W.): Were not the previous taxes in every case imposed upon the colonies before they received their independent Legislatures?

SIR W. HARCOURT: No, I think not. I think there have been alterations in the Succession Duty since that date.

APPROPRIATION OF EXCESS NAVY VOTES.

MR. GOURLEY: I beg to ask the Chancellor of the Exchequer if his attention has been called to the last Report of the Comptroller and Auditor General upon the Navy Estimates for contract shipbuilding and works, in connection with the dockyards since 1877-88 to to 1892-3, showing that for contract shipbuilding in 1887-8 £144,849 less was expended than what was voted in the Estimate; in 1888-9, £137,405; in 1889-90, £485,326; in 1890-91, £41,814; in 1891-2, £186,617; in 1892-3, £235,106, making a total of £1,231,117 less spent than voted by Parliament; and for Admiralty works, in 1887-8, £36,013; in 1888-9, £18,490; in 1889-90, £19,683; in 1890-1, £41,536; in 1891-2, £39,137; in 1892-3, £46,260, making a total of £201,119 less spent than voted; and will he state how and for what purpose these large sums of money have been appropriated, and by whose authority?

SIR U. KAY-SHUTTLEWORTH: The Chancellor of the Exchequer has asked me to answer this question. The points referred to by my hon. Friend have been the subject of evidence this Session before the Public Accounts Committee, who will doubtless report upon them. In most cases, when savings on contract shipbuilding have been appropriated for other Naval Services, they have been used in aid of other parts of the Shipbuilding Vote. In every case in which a saving on one Vote or on one section of the Shipbuilding Vote has been used to meet a deficit on another Vote or section, the Treasury, acting under their statutory authority, have approved the transfer. There was a surplus surrendered to the Exchequer in each of the years mentioned, except 1891-92, when an excess Vote became necessary.

THE DEATH DUTIES.

Mr. GIBSON BOWLES: I beg to ask the Chancellor of the Exchequer whether he can state, either exactly or approximately, as regards the property whereon Death Duties were levied in 1891-2, amounting in all to £241,453,000, what amount of that sum represented realty passing in fee simple on which Succession Duty was levied, and what amount thereof represented personalty in respect of which Succession Duty was levied; and whether he will inform the House what portion of his estimated increased receipt from Death Duties of £3,500,000, or £4,000,000, will be represented by the increased receipts arising from Succession Duty being charged on the principal value of realty passing in fee simple instead of being charged as heretofore on the value of an annuity?

Sir W. HARCOURT: No recent statistics are available; but applying to the present figures the proportions discovered by an analysis made by the Legacy Duty Office some time ago, the amount of realty passing in fee simple on which Succession Duty was levied would be about £25,000,000, and the amount of personalty on which Succession Duty was levied would be about £10,000,000. It is only possible to estimate approximately, but in round figures we anticipate that the increase of receipts arising from the change referred to will be slightly over £100,000. The hon. Member will, of course, bear in mind that under our proposals a great deal of realty now paying Succession Duty will become exempt, because it passes to lineals, and the payment of Estate Duty will therefore exempt it from Succession Duty.

DESTITUTE EAST INDIANS AT SWANSEA.

Mr. BURNIE (Swansea, Town): I beg to ask the Secretary of State for India on what grounds the India Office, after causing inquiries to be made, have decided not to aid the two young East Indians who are now in a destitute condition at Swansea to return to India; whether he is aware that but for the charity of strangers they would have to starve or go into the workhouse; whether he can suggest some way, official or otherwise, by which these well-deserving young men may be enabled to return home; and whether he is aware that similarly distressed Europeans in India would be enabled to return to their respective countries?

Mr. H. H. FOWLER: It is not the general practice of the Secretary of State in Council to defray out of the Revenues of India the passage to India of natives who, like these two oculists, have come to this country for purposes of their own; it is only for special and exceptional reasons that he does so, and it was held after consideration that such reasons did not exist in this case. It is true that destitute Europeans in India are, under the provisions of the European Vagrancy Act, 1874, sent to Europe if they have been arrested as vagrants and have passed through a workhouse.

THE ARMY ESTIMATES.

Mr. HANBURY (Preston): I should like to ask the Secretary of State for War as to the order in which the War Office Votes will be taken to-morrow? It was understood that opportunity would be given for a general discussion.

Mr. CAMPBELL-BANNERMAN: Vote 7 will be the first, and on that a general discussion can take place. We also wish, for administrative reasons, to be allowed to take the Vote for Works to-morrow.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 11th June.*]

[ELEVENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 5.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, he wished to move the Amendment standing in the name of the hon. Member for the Walthamstow Division of Essex. The object of the Amendment was to secure that the executor should get probate within a reasonable time, and thus be enabled to commence dealing with the property of the deceased. How long it would take him to complete his dealing with the property was another matter altogether; but, at any rate, there should be no delay in handing to him the document which empowered him to commence the performance of his duties. The provision of the clause on this point was—

> "(2) The executor of the deceased shall pay the Estate Duty in respect of all personal property (wheresoever situate) of which the deceased was competent to dispose at his death, on delivering the Inland Revenue affidavit, and may pay in like manner the Estate Duty on any other property passing on such death."

But there was no direction as to how and where he was to get probate or letters of administration, which alone would entitle him to commence the duties of his office. He noticed, however, that the hon. and learned Solicitor General had put down an Amendment which to a certain extent dealt with this point, but it involved considerations as to the value of real property which, from their point of view, somewhat detracted from its value. All they desired was that probate should be procurable within a reasonable time, and the Amendment which he had to propose would secure that the executor should have an immediate prospect of getting control of the estate in order to obtain funds out of which he could pay the duties chargeable upon it.

Amendment proposed, in page 3, line 23, after the word "affidavit," to insert the words

> "or at such later time as the Commissioners may allow, and upon such payment he shall be entitled to have probate or letters of administration forthwith granted to him."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, the Amendment raised two points, one of which was to enable the Commissioners to allow time for payment. That power they already possessed under the Act of George III. relating to Succession Duty, and he took it, therefore, that that was not the main object of the hon. Gentleman opposite. The second, and presumably the material, point was that letters of administration should be forthwith granted to the executor. This would, as a matter of fact, happen whether the words were inserted or not. On presenting the Inland Revenue affidavit the executor could get his authority to proceed, and therefore the words were really superfluous. He could not, under the circumstances, accept the Amendment.

*SIR M. HICKS-BEACH (Bristol, W.) said, this was one of the points to which on a previous occasion he ventured to call attention, when he pointed out the delay which would inevitably occur owing to the difficulty of dealing with estates for which different persons were accountable. He was informed on high authority that probate was not granted on the Inland Revenue affidavit until it had been stamped, and that stamping was not allowed until the executor had accounted for all the various classes of property, although he himself had no legal control over it. He proposed on the 7th clause to move an Amendment, the object of which would be to secure that the delivery of the certificate should not be delayed by reason of property other than personal property in the United Kingdom not being included in the account. He hoped the Government would give careful consideration to this question, as serious delay would ensue unless some such alteration as that suggested in the Amendment under discussion was made.

MR. R. T. REID said, his information, coming from authentic sources, was exactly contrary to that indicated by the right hon. Gentleman, but he would inquire further into the matter, and the point could be dealt with on Clause 7.

SIR M. HICKS-BEACH: The point is, to have the estate vested in the executor as quickly as possible.

MR. J. LOWTHER (Kent, Thanet) said, he hoped the Government would not lose sight of the difficulties with which executors would have to cope. He had had some personal experience in this matter, and knew that sometimes arrangements had to be made to enable them to surmount the preliminary obstacle — *i.e.*, the payment of the Probate Duty. An executor, in order to perform his duties, had to make himself master of a vast number of intricate details of process which involved the expenditure of much time and money, and this Bill, he feared, would only increase their difficulties. He expected that as a result large numbers of executors would refuse to act, and they would decline to make themselves responsible in an affidavit under heavy penalties for statements respecting matters as to which they were not really responsible. He hoped that the Government would be prepared with some solution of this difficulty.

*Mr. HENEAGE (Great Grimsby) said, he, too, had had experience as an executor, and as a result of his study of the Bill he had come to the conclusion that executors would renounce, and that the administration of wills and estates would fall more and more into the hands of solicitors, with a consequent great increase of expense and time. It was almost a question whether the Government ought not to bring in a Bill for the appointment of an official trustee. In the case of large estates it would be almost impossible for executors to do their work without an immense amount of legal advice; and for all practical purposes the solicitor would become the executor. This was one of the most difficult questions in the whole Bill, and he hoped the Government would consider it before they reached Clause 7.

Mr. GIBSON BOWLES said, one point had been lost sight of in the course of that debate, and that was that it was proposed for the first time to make an executor liable to pay Estate Duty on property abroad which he could not touch and in respect of which an executor abroad might be appointed. There might be £1,000 worth of property here and £1,000,000 worth in Victoria, and the executor here would have to pay duty on that £1,000,000. Surely that was never intended; if it were it was a most nefarious proposal. No executor ought to be held liable for more property than passed into his hands. He had proposed to insert words to provide that the duty should be payable only on such property as was

"capable of being received or recovered by such executor by virtue of his office."

He submitted that this was a most reasonable limitation, and he trusted that the Government would accept it when the time came for him to propose it.

Mr. GRANT LAWSON said, he would not put his out-of-date legal experience against the knowledge of the Solicitor General, and as the hon. and learned Gentleman had expressed his belief that the object of the Amendment was covered by Clause 7 he would not press his Motion.

Amendment, by leave, withdrawn.

Sir R. TEMPLE said, he wished to propose the Amendment standing in the name of the hon. Member for Preston (Mr. Hanbury), to omit after "affidavit" all the words to the end of the sub-section, *i.e.*,

"and may pay in like manner the Estate Duty on any other property passing on such death."

He said, the Committee would observe that the earlier part of the sub-section related to personal property, and, therefore, it was to be presumed that "other property" meant real estate. Their contention was, that if the words were allowed to stand they would enable the executor to dispose of property with or without the knowledge of beneficiaries or other persons concerned. Such a power would at the best be of questionable advantage, and under certain circumstances it might prove absolutely dangerous. Their reasons for so thinking rested on the words of Sub-section 5, Clause 9—namely—

"A person who pays the Estate Duty on any property shall have power, whether the property is or is not vested in him, to raise such duty, by the sale or mortgage of that property, or any part thereof."

The words which he now proposed to ask the Committee to omit from Clause 5 would enable the executor to dispose of property without the knowledge of the beneficiare; and it might place him in a false position, as he thought the Solicitor General would admit. The omission of the words would involve, of course, a further alteration, but it could be dealt with in the Amendment of the Solicitor General, which came next on the Paper.

Amendment proposed, in page 3, line 23, after the word "affidavit," to leave out to end of Sub-section (2.)—(*Sir R. Temple.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID pointed out that the Amendment would deprive an executor of power which in certain circumstances it might be convenient to exercise. The sub-section was merely permissive, the word used being "may" and not "shall." Supposing, for example, personal and real estate both passed to the same person, it would be convenient for the executor to pay duty on both at the same time, and therefore it was desirable the words should stand. Any limitation that was required was provided by the next Amendment on the Paper in his name, and if carried it would read thus—

> "The executor may pay in like manner the Estate Duty on any other property passing on such death, which by virtue of any testamentary disposition of the deceased is under the control of the executor, or which, if not under his control, the person accountable for the duty thereon consents to such payment."

The insertion of these words would, he thought, meet the objections of the hon. Baronet, who need not, therefore, press his Amendment.

Sir R. TEMPLE said, that under the circumstances he would withdraw the Amendment, the understanding being that the words quoted by the Solicitor General be added to the sub-section.

***Sir M. HICKS-BEACH** said, he did not quite understand where the executor was to get the money from with which to pay the duty. Was it to be from the estate which passed to him or from an estate belonging to other persons who were to consent to his making payment? He did not think it desirable that the executor should interfere in that way with estates with which he had nothing to do.

***Mr. H. MATTHEWS** (Birmingham, E.) said, he hoped the Solicitor General would throw a little further light on this matter. Already there were serious difficulties in the way of the payment of Probate Duty; they could not touch estates without probate, and they could not get probate until the duty was paid, and he had known cases in which the executor had had to pay the money out of his own pocket or pay it on his own responsibility. Let him take a simple case. A man left property worth a million. The executor would have to find £80,000 before he could get probate. How was he to do it?

Mr. GOSCHEN (St. George's, Hanover Square) said, the Committee were at some disadvantage in this matter, for while the hon. and learned Solicitor General dealt ably and lucidly with all the legal points, he was not unnaturally silent when financial questions were raised. He thought it would be desirable that there should be some financial gentleman on the Treasury Bench to assist the Solicitor General. It was not reasonable to expect the Chancellor of the Exchequer to be constantly in attendance, but some financial Member of the Government should be present. Here was a difficult case put by the right hon. Gentleman the Member for East Birmingham. No one was present on behalf of the Government to say how the obstacle could be overcome; the Government seemed to be content to allow it to be met as best it could without explanation. If the difficulty was great at present it would be considerably enhanced by the increase of the duties, and it was the duty of the Government to find a remedy.

Mr. R. T. REID said, he was most grateful for assistance, financial or otherwise, but he really did not think the point raised by this Amendment was a difficult one. The question was whether an executor should be allowed, if he liked, to make certain payments. If he had not the money he would in all probability prefer not to pay; but if he had it and felt disposed to pay, no obstacle should be placed in his way. Although he did not pretend to be an authority on financial matters, he would submit that it required no financial skill to settle this point.

Mr. GOSCHEN said, it was germane to the point to see how the money was to be raised. He trusted that the Government would give attention to this subject.

***Mr. T. H. BOLTON** (St. Pancras, N.) inquired if the consent of the person for whose benefit the money was to be paid was sufficient, what about the person from whose property the money was to be taken? In an ordinary executorship, with property also under a settlement, it might be desirable that the duties on both classes of property should be paid at the same moment; but the question was, whether the owner of the unsettled property passing under the will would allow his money to be taken to pay the duty on the settled property? Should not the consent be required not only of the persons for whom the duty was paid, but of the persons interested in the general estate from which the money with which to pay the duty was taken?

THE CHAIRMAN: That point arises on the next Amendment.

MR. J. LOWTHER said, that as the Solicitor General had courteously undertaken to give his attention to the point raised by his right hon. Friend, he would not dwell upon it; but he would like to ask the hon. and learned Gentleman on what ground he came to the conclusion that the difficulty was one very easy to overcome?

Amendment, by leave, withdrawn.

Amendment proposed, in page 3, line 24, after the word "death," to insert the words

"which by virtue of any testamentary disposition of the deceased is under the control of the executor, or, in the case of property not under his control, if the persons accountable for the duty thereon request him to make such payment."—(*Mr. R. T. Reid.*)

MR. BYRNE (Essex, Walthamstow) asked the Solicitor General if he had considered the desirability of extending this provision to the case of administrators in intestacies?

MR. R. T. REID replied, that he thought there was no necessity for such extension. The administrator would have the power.

MR. BYRNE said, he differed from the view of the hon. and learned Gentleman. He held that the administrator of an intestate's estate should have the same power as an executor to pay the duties with the consent of the persons interested.

MR. R. T. REID said, that if the hon. Member would look at the Interpretation Clause, he would find that the word "executor" included "administrator."

MR. BYRNE said, that might be so; but he submitted that it ought to be clearly set out on this clause.

*SIR J. LUBBOCK said, as he understood the matter, the Amendment of the Solicitor General met the first point, but the second point still remained open. Where an executor, on his application for the grant of probate, limited his application to certain property, he ought not to have to pay the Estate Duty except in respect of that property. The words of the Amendment he had put down were—

"An executor whose application for the grant of probate shall be expressly limited to the assets of the deceased in the United Kingdom shall not be liable to pay the Estate Duty in respect of property situate elsewhere."

He thought, however, that the same object would perhaps be obtained if his hon. and learned Friend would consent to leave out the words

"by virtue of any testamentary disposition of the deceased."

It was important that an executor should not be bound to assume a responsibility which he could not fulfil. He begged to move, as an Amendment to the Solicitor General's Amendment, to leave out the words

"by virtue of any testamentary disposition of the deceased."

Amendment proposed to the proposed Amendment, to leave out the words

"by virtue of any testamentary disposition of the deceased."—(*Sir J. Lubbock.*)

MR. R. T. REID said, he did not think the right hon. Gentleman would effect the purpose at which he aimed by the omission of the words mentioned. He would venture to suggest that it would be better to go upon the words of the old Amendment. There could be no objection to insert, after the word "which," "in an intestacy, or."

SIR J. LUBBOCK said, he would withdraw his Amendment to the Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Amendment proposed to the said proposed Amendment, after the word "which," to insert the words "under an intestacy, or."—(*Mr. R. T. Reid.*)

MR. GIBSON BOWLES (Lynn Regis) said, it was difficult to follow this Amendment, but he should suggest that there were other words which would have met both cases—for instance, "and which is recoverable or receivable by the executor in virtue of his office."

*MR. T. H. BOLTON (St. Pancras, N.) said, he could understand that it might be convenient in certain cases, where the executor had a considerable sum of money in hand, that he should pay the duty out of that money. That, of course, would be very well where the cash belonged to the people who were interested in the property; but where the money in hand belonged to one person and the property to another the duty ought not to be paid in this way. If the consent of the persons accountable for the duty was to be obtained, the consent of the persons out of whose money the payment was to be made should also be obtained.

*Mr. MATTHEWS (Birmingham, E.) said, he should like to ask the hon. and learned Gentleman what the first words of the Amendment implied? The subsection required the executor to pay the duty in respect of all personal property in respect of which the deceased was competent to make disposition on death, and then there was another sub-section which enabled the executor to pay duty in respect of property which was not vested in him by virtue of his office.

Mr. T. H. BOLTON said, that to compel an executor to pay duty upon an estate with which he, as an executor, had nothing to do would be an improper abrogation of executorship duties, and nothing short of a breach of trust. The proposal would give the executor power to part with moneys without consulting the beneficiaries—that was, to pay duty on settled estate with which the persons entitled to the executorial money might have nothing to do. The question of convenience was another matter; but, at all events, it was as well that the Committee should have in their minds what it was that they were sanctioning.

Mr. GIBSON BOWLES said, this raised a serious question in the case of a man dying intestate but who had a certain amount of real property which passed to his heir-at-law. The administrator of the estate might be an entirely different person, but he had the power to take personal property which passed through him as administrator without reference to those to whom it belonged, and to pay the duty on real estate, and then under a subsequent clause to sell it or mortgage it. That, of course, was a very important matter. Taking the case of a person who came into the enjoyment of a large sum of money, where there was a real estate also and where there were settlements under trustees, although the executor might be at law with the other parties, he was entitled to take the money due to the residuary legatee and to employ it for payment of the duty on the real estate, against the will, as it might be, of the residuary legatee and of the successors to the real estate and of the trustees under settlements; and having done that, he was able to come down upon the real estate and sell it or mortgage it in order to repay himself. The executor ought to be liable only for payment of duty in respect to the whole of the property that came to him in virtue of his office. They should follow out the old plan in that respect; but in respect of money which did not so come to the executor, they ought to follow the beneficiaries and make them pay.

Mr. COURTNEY said, he thought the words proposed ought to be allowed to drop.

Mr. R. T. REID said, that some time since he had expressed the opinion that the insertion of these words was unnecessary, but it was put to him that they could not do any harm, and so he accepted them. He did not want the words himself. All that he intended to do was to meet the desire of the hon. and learned Gentleman.

Mr. BYRNE said, he entirely agreed in the course which had been taken. He proposed the introduction of these words in order to protect the executor from payment of duty not only upon property mentioned in the Bill, but upon all other property.

Amendment to the proposed Amendment, by leave, withdrawn.

Mr. J. LOWTHER (Kent, Thanet) said, that before the Amendment of the Solicitor General was further proceeded with it was desirable that the Committee should have some idea as to what it was that the Government proposed. The duties of an executor were at present extremely onerous, but they were, at all events, confined to dealing with properties of which he had for the moment the legal control. As he understood it, under the proposed Amendment to this clause the executor would not, as he had hitherto been, be confined to dealing with moneys of which he had immediate control, but would have to render an account of moneys that were not his at all, and to make himself responsible for them before he could obtain probate.

Mr. R. T. REID said, that he had already pointed out that under the existing law credit for probate would be given.

Mr. J. LOWTHER said, that even supposing that the executor could obtain credit for probate, he had to make himself responsible either by a ready-money payment or otherwise for property over which he had no control. It had been pointed out that the executor would have power to divert money which he received from a certain source to the payment of the Estate Duty; but there was something to be said, perhaps, for an anomaly of that kind, having regard to the wide duties now thrown upon him. Very great delay might arise before the executor could obtain probate unless he had this power. In the case of a landed estate, especially of an estate in settlement, a mortgage would undoubtedly have to be negotiated before the Estate Duty could be provided. In certain cases, where the executor found himself in possession of a considerable sum of personalty, he could make the payment of duty both in respect of personalty which was under his control and of real property which was not under his control, and might exercise powers of recovery of duty paid upon such real estate. But he understood that the executor must make himself responsible for an account of the property for which he was not responsible. In the great majority of cases an executor would be very loth to commit himself to any undertaking of a personal character or to involve himself in any way as to property which was without the discharge of his own personal duties. To adopt this proposal would be to force the executor into a position widely different to that which he had ever before been called upon to occupy, and not only to enlarge his responsibilities, but to actually invite him to commit what had hitherto been regarded as a breach of trust. As the hon. Gentleman for North St. Pancras had suggested, any executor who took such a course would find himself in a very unpleasant position. He hoped some provision would be introduced which would make it clearer what the duties of the executors were to be.

Mr. CARSON (Dublin University) said, he should like to have some assurance from the Solicitor General in respect of this clause. He had an Amendment down to which he hoped the Solicitor General would turn his favourable attention, and that was to strike out altogether the words referring to the executor. The Government were attempting to introduce into the law a new principle in the administration of estates by executors. He could not conceive how an executor was to administer a personal estate if he was to be allowed to pay Estate Duty with respect to property over the administration of which he had no control whatever. Supposing in Ireland an executor were to pay Estate Duty in respect of real estate, how long did the Solicitor General think it would be before he could administer the personal estate which it was his duty to administer within a year? During the last 12 or 13 years he (Mr. Carson) believed there had not been a single landed estate sold in Ireland except under the Land Purchase Acts. He wished to know whether the administration of an Irish estate was to be tied up for perhaps 13 years and then for another 18 years as far as the purchase money retained by the Commissioners was concerned. For what reason and on what principle was an executor who had nothing whatever to do either with the settled estates or the real estates of the deceased to be allowed to apply money put into his hands for a different purpose in payment of the debts of another man—for it really came to that—and to the detriment of his own *cestui que* trust? He could see no possible reason why there should be so complete a change in the law as was suggested. If this new burden was to be thrown upon executors, there certainly ought to be some means provided of recouping the estate advanced. He should like to know what would be the personal position of the executor in the event of his paying more than he really ought to pay under this provision? Would he under such circumstances be personally liable? If so, all he (Mr. Carson) could say was that it would be found much more difficult in the future to get executors than it was at present. If the executor was not to be personally liable, were his *cestui que* trusts to lose through what had occurred, not through the fault of the executor, but through unforeseen circumstances in relation to property in which they had no interest whatever? It appeared to him that if the provision of the Bill were passed it would be impossible in future to administer personal estates.

*MR. LEES KNOWLES (Salford, W.) said that, if he rightly gathered the meaning of the Government in regard to this clause, his view of the provision differed from that of his hon. and learned Friend who had just spoken. He took it that the devisee of real estate would be empowered to go to the executor, instead of to a money-lender, and to say, "I wish to raise money on my realty in order that I may pay my Estate Duty." Clause 9 (5) provided for a loan from the executor to the devisee, and the duty borrowed under that clause might be made a first charge upon the land, or the land might be sold so that the money could be recovered.

MR. W. AMBROSE (Middlesex, Harrow) thought the explanation of the sub-section pretty obvious. It seemed to him that the Government were very anxious to make special provision for getting the Estate Duty in case there was any difficulty in getting it under the ordinary law. There were some properties that were absolutely unsaleable. It sometimes happened in Lancashire that a millowner had a mill which he could not sell at any price, and which was, therefore, a white elephant upon his hands. If such a man died, and the mill were left to a particular devisee, while the personal estate which was comparatively small was left to other persons, it would be difficult under the ordinary law for the Government to get the Estate Duty upon the mill. The present provision, however, would enable the executor to use the personal property left to other persons to pay the duty on the mill. The persons to whom the personal property was left would, no doubt, be able to follow the duty, and should be relegated to the position of mortgagees of the mill. This was the first time within his recollection in which an Act of Parliament, even in the interest of the Revenue, had sanctioned a course which would place the executor in a position to commit a breach of trust. A breach of trust it would certainly be, and one which would do a great deal of injury. He would propose that the Amendment should be amended by inserting "and the beneficiaries entitled to the money" after the words "the duty thereon."

Amendment proposed to the said proposed Amendment, after the word "thereon," to insert the words "and the beneficiaries entitled to the money."—(*Mr. W. Ambrose.*)

Question proposed, "That those words be inserted in the said proposed Amendment."

MR. R. T. REID: I regret that I have had so often to address the Committee on this Amendment, but I am obliged to do so owing to the successive questions that are put to me. I do think that the substance of the Amendment is sufficiently before the Committee to enable it to come to a conclusion upon it. The point is that it may be for the convenience of the estate and of the successors to the property of the deceased that one payment shall be made for all, having regard to the fact that there is aggregation, and that you have to pay upon the rate at which the property is aggregated. That being so, the hon. Gentleman opposite proposes that the discretion of the executor shall be fettered by requiring the presence of all the beneficiaries. The executor is a responsible person, and I am not aware that it has ever been attempted before to fetter his discretion in dealing lawfully with matters under his control. To do so would be to reduce the Amendment to an absurdity. It would mean that the executor would have to get the consent of every legatee, for such sums even as £20, to take a course which he thinks it convenient to take. We propose to enable him from no interest of his own, but simply from administrative convenience, to make the payment. Under these circumstances, I am afraid the clause would be useless if we were to require the consent of all the beneficiaries. I would suggest to the Committee that we might take a decision upon this question now, as there has certainly been a free exchange of views upon it, and I really think that Members know their own minds respecting it.

MR. W. AMBROSE said, it was his intention that the Amendment should be made utterly ineffective, because he thought that if it were effective it would sanction fraud.

MR. COURTNEY (Cornwall, Bodmin) said, there was a substantial point in the case of his hon. and learned Friend. If they adopted the Amendment of the hon. and learned Member opposite the whole power of the executor would go. To obtain the assent of every legatee and beneficiary would be a bar to the exercise of discretion on the part of the executor, and it might be convenient that he should have the power of settling the questions contemplated in the clause with the Inland Revenue at once. The question might arise whether giving this power to the executor to do this thing would not exonerate him from civil liability if he found that he could not recover over. The liability of the executor, therefore, should be strictly guarded. If he used this power he should not do so at the risk of the persons entitled to the estate; therefore, it was necessary to put in words safeguarding the liability of the executor in that respect. The proposal of the hon. Member for Harrow went too far—stopping the action of the executor altogether.

*Sir M. HICKS-BEACH said, he would venture to ask the Solicitor General whether, if and so far as these words made no alteration in the law with reference to the power or liability of the executor to pay duties on property with which he had nothing to do, it was worth while to insist on the change? It appeared that the hon. and learned Gentleman had departed from the scheme of the clause as originally framed. As it originally stood the choice rested with the executor. He might pay duty on every property for which he was not accountable, and raise that duty by sale or mortgage of any part of the property on which he had paid it. Now he could do nothing except at the request of persons accountable for the payment of the duty on the property. It had been suggested that they, whether as trustees or otherwise, might not always represent the wishes of the beneficiaries, and an Amendment had been moved to insert beneficiaries also. Seeing that the executor could not act in respect of this matter except under such conditions as certainly were a departure from the original scheme of the clause, he (Sir M. Hicks-Beach) would ask the hon. and learned Gentleman the Solicitor General whether it was worth while to adhere to his proposal, and whether it would not be well to leave the law as it at present stood?

Mr. R. T. REID said, that those who were familiar with the practice thought the Amendment a desirable one for administrative convenience. As to the question the right hon. Gentleman opposite asked, the condition of the executor would remain as at present with regard to liability. He would have to give an account not only of what he had received, but of what with proper and fair care he ought to have received. Therefore, there was substantial liability on him at Common Law with regard to his action as executor. He (Mr. R. T. Reid) did not think they could further define the graduating shades of responsibility.

*Mr. MATTHEWS said, he did not think the Committee could rest content with the hon. and learned Gentleman's answer. The hon. and learned Gentleman would allow the executor in his discretion, and acting in good faith, to use money belonging to the owners of real estate to pay debts that those who had the personal estate might owe. He (Mr. Matthews) thought the real estate owners were entitled to some better protection than they would have under the clause as the hon. and learned Gentleman would draft it.

Question put.

The Committee divided:—Ayes 178; Noes 235.—(Division List, No. 90.)

Words inserted.

Mr. BOUSFIELD (Hackney, N.) said, he had an Amendment which would come in at the end of the last Amendment.

*Sir J. LUBBOCK: On a point of Order, said he had an Amendment on the Paper which ought to come in at this point.

The CHAIRMAN: I understand there is a prior Amendment which contains a proviso, and would properly come in here.

Mr. BOUSFIELD: Mine also is a proviso.

Mr. R. T. REID: On the point of Order, may I ask whether my words would not come in exactly at this point, as they are part of the same words that were dealt with by the last Amendment?

The CHAIRMAN: If so, they would have priority?

MR. BOUSFIELD said, that his Amendment was a proviso, and had reference to the portion that had just been passed by the Committee. His Amendment related to the question that was raised by the late Home Secretary and by the right hon. Gentleman the Member for St. George's (Mr. Goschen) respecting the position of the executor under the sub-section—namely, the necessity of paying the Estate Duty in respect of the whole estate. It was pointed out by those two right hon. Gentlemen, and it had been before pointed out, that the executor would be in great difficulty in many cases in having to produce so large a sum of money as might be required upon tendering his affidavit. In the past this difficulty had been found to be very great, as there were a great many large estates where the available ready money was exceedingly small, and consequently there were no funds upon which the executor could lay his hands for the purpose of paying the duty. An executor would have great difficulty in getting an advance which should enable him to pay the duty, because before probate was granted he had no power of charging the estate or dealing with Consols. This difficulty, which had been felt to be very great in the past, would be greatly increased in the future, on account of the large additions that were to be made before probate was granted. Therefore, what he proposed was to put in, at the end of the words last passed by the Committee, these words—

> "Provided that where the executor cannot obtain sufficient funds to enable him to pay the duty he may state that fact in the Inland Revenue affidavit."

He proposed to stop there in the Amendment he made, but the words he proposed were only preliminary to others prescribing the exact method in which the relief he suggested should be given. He wished to leave the method to the choice of the Government. They might like to give the Inland Revenue Commissioners power to sanction an arrangement proposed by the executor; or they might give power for granting a provisional probate to enable the duty to be raised from the estate.

Amendment proposed, in page 3, after the last Amendment, to insert—

> "Provided that where the executor cannot obtain sufficient funds to enable him to pay the duty he may state that fact in the Inland Revenue affidavit."—(*Mr. Bousfield.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID thought the hon. and learned Gentleman would be one of the first to admit that if he (Mr. R. T. Reid) accepted the words proposed they would be entirely inoperative, for the Amendment did nothing in the way of suggesting a remedy.

MR. BOUSFIELD said, he thought he had explained that he had only gone so far because he did not wish to hamper the discussion by putting forward any suggestion of his own, but that if the words were accepted it would then be necessary to add other words.

MR. R. T. REID said, it was in the nature of a fishing Amendment: the hon. Gentleman gave the Amendment and expected the Government to find solid substance for the form of his Amendment, by stating what was to be done where the executor was not in a position to pay the duty. The arrangements that had worked satisfactorily in past times would probably be sufficient in the future, and under them the Commissioners had had the power in certain cases to give credit to executors in respect of the payment of the Probate and Succession Duties. He thought that the words proposed by the hon. and learned Gentleman would be inoperative, and therefore he was unable to accept them.

*MR. T. H. BOLTON (St. Pancras, N.) thought the hon. and learned Gentleman had pointed out a matter that was a source of very considerable inconvenience. Executors had wills handed to them and were not able to get, at once, possession of the money required to pay Probate Duty, and the result was they had to make arrangements to obtain it; that was to say, they had to go to the bankers of the deceased, or to borrow from their lawyers, or make some other arrangement that involved expense and delay. It would be a great convenience if some provision were made by which the duty could be postponed for a short period until the executor could make use of the testator's property to get the necessary money. Some executors had had a good deal of delay and trouble and bother before they could get probate simply because they were not persons of means themselves. If some arrangement could be made by which a provisional grant of probate could be obtained, especially as they were increasing the duty, it would be no loss to the Revenue, and would be most convenient to executors and all concerned.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, the first Amendment of the Solicitor General referred to an old Act of Parliament under which the Commissioners might do certain things. He assumed the learned Solicitor General referred to 55 of George III., Section 45. Credit might be given under that, but he should like the Committee to notice the conditions under which credit was to be given. The section provided that in all such cases of credit security should be first given by the executors or administrators, together with two or more sureties to be approved, by bond for the payment of the duty within six calendar months, or pay interest at the rate of 10 per cent. for any delay. That was the section that gave the Commissioners under the present law power to allow credit. He would ask the hon. and learned Gentleman if that was the full power?

Mr. R. T. REID: Yes.

Mr. BARTLEY (Islington, N.) said, before they went further they ought to know whether the Government intended to meet this question. He himself had an Amendment down later by which he proposed that the Commissioners should be empowered to take possession of part of the property for the payment of the duty. Unless the Government agreed to some such proposal there must be difficulty where there was not cash in hand to meet the duty.

Sir W. HARCOURT said, the Government were very ready to consider any proposal that would facilitate the discharge of their duties by executors. He agreed that the present system under which executors were given credit in respect of Death Duties imposed onerous obligations upon them, and that that system ought to have a more modern practice substituted for it. The matter was now under the consideration of the Government, and he hoped, therefore, that the Committee would be satisfied with the discussion, and that the hon. and learned Gentleman would withdraw his Amendment.

Mr. T. H. Bolton

Mr. BOUSFIELD said, that after the statement of the right hon. Gentleman he should, of course, withdraw the Amendment; but he might say that he had been approached in the matter by solicitors who had considerable experience in the administration of estates, who had come to him and brought this matter up as a point of great importance, as a point which had given them great trouble in the past, and which would give them, with increased duties, more trouble in the future.

Amendment, by leave, withdrawn.

*Sir J. LUBBOCK said, the Amendment he now proposed was one of considerable importance. It was a very frequent practice now to have two executors, one to deal with the property in this country and the other to deal with the property in foreign countries or the colonies, and the Amendment proposed to enable the executor to deal with the property in this country, and to disassociate himself from any interference with the property on the other side of the world. This was of considerable importance to a great many estates, and he therefore hoped the Government would give it favourable consideration.

Amendment proposed, at the end of the last Amendment, to add the words—

" Provided that an executor whose appointment is expressly limited to the assets of the deceased in the United Kingdom, or an executor whose application for the grant of probate shall be expressly limited to the assets of the deceased in the United Kingdom, shall not be liable to pay the Estate Duty in respect of property situate elsewhere."—(*Sir J. Lubbock.*)

Question proposed, "That those words be there added."

Sir W. HARCOURT said, the Amendment raised very great questions, and applied to all property abroad. The question relating to property situated in the colonies was now under the consideration of the Government, and he hoped that the portion of the Amendment relating to that subject would not be pressed. But as regarded property situated abroad generally the result of the Amendment would be to enable a man by investing his money abroad to avoid payment of the Estate Duty in respect of that part of his property. He had never been able to understand the extreme anxiety of gentlemen to protect foreign investments from fair contribution to the State. In the case of a man who left investments of £50,000 here and of the same amount in investments abroad, the effect of the Amendment would be to tax the property here and to allow the foreign property to escape. In the case of the estate of a person having £50,000, who had invested half of it in Consols and the other half in foreign securities, under this Amendment the former would pay duty while the other half would escape altogether. As the right hon. Gentleman had stated, it was the usual practice to appoint an executor abroad of foreign property. Why should not the Exchequer get at it for the purposes of duty? He could not understand this extreme anxiety to protect foreign investments from fair contribution to the State. Whatever difficulty there might be in collection in the case of foreign property it was reasonable and desirable that it should contribute, and the Government could not agree to the Amendment.

MR. FORWOOD (Lancashire, Ormskirk) sympathised with the desire of the Chancellor of the Exchequer that whatever duties were imposed property, whether abroad or in the United Kingdom, should be subject to the tax.

SIR W. HARCOURT: Personal property.

MR. FORWOOD said, he also sympathised with another point raised by the Amendment, and that was as regarded the position in which an executor might be placed. Beyond doubt the duties of executors became more onerous every year, and increasing responsibilities were placed upon them, and if these proposals were carried out great difficulty would be found in getting private persons to undertake such duties. In the United States it had become customary for great Corporations to act as trustees and executors, and that custom would be accelerated in this country. The Chancellor of the Exchequer was no doubt perfectly aware that in the United States powerful Companies were formed whose sole business it was to act as stakeholders of money awaiting decisions of the Courts, or as trustees and executors. Those large Companies were managed by leading men. An attempt was made in this country a few years ago to imitate them, but those Companies went outside the lines of the American Companies and got into trouble. The Chancellor of the Exchequer was proposing to make executors liable for the duty on foreign investments, and it was quite possible this state of things might arise: people might begin to consider how far they could place their property beyond the reach of the Chancellor of the Exchequer for the purpose of duty. He had made inquiries at one of the leading American Trust Companies in New York who undertook to act as executors, administrators, trustees, guardians, receivers, and in all fiduciary capacities, among their Directors being a man worth £10,000,000 sterling. The question was put to the Company—

> "Will you receive, as custodians, a transfer of his property, register it in your name, pay over to the transferor during his lifetime the dividends arising on the Stock, follow his directions as to its disposition during his life, and on his death distribute it among such persons as he may indicate without the production of a will or probate?"

The reply was—

> "The style of business which you mention has been and is done by us. We cannot touch real estate, especially in the United Kingdom, as it cannot be transferred to us like personalty. Our way of doing business is to draw the deed which constitutes us custodians or trustees of the property. This document confers the right of transfer, to purchase or sell the securities as may be thought proper; it also secures to the transferor payment of the dividends during his life; and on proof of his death, the transfer of the property to the named beneficiaries without production of a will or proof of probate having been obtained in England."

It was quite conceivable that an executor to a will in this country might obtain knowledge that property belonging to the testator was lodged in a foreign trust, and that he could not get particulars, for these Trust Companies could not give them. Therefore he would be fixed with notice of that property, the amount of which he might not be able to ascertain; yet by this Bill if he proved the will he would become personally liable for the duty upon that property when its amount should ultimately transpire. These Company custodians of property at a comparatively small cost would on the death of the testator simply send a cheque to A, B, C, or D for the proportion of the property in their hands without any further explanation; and thus the executors in this country would come under an unknown liability without being able to obtain any information unless some of the beneficiaries, pricked by conscience for evading the Act, might, by sending "conscience money" to the Chancellor of the Exchequer, raise the whole question, when the parties concerned might be placed in a very awkward position. This would illustrate the way in which people whose property would be heavily taxed upon their death would place it beyond the reach of the Chancellor of the Exchequer for the purpose, and prevent him from exacting the duties he would be entitled to under this Bill.

*Mr. RATHBONE (Carnarvonshire, Arfon) hoped the lawyers would be able to prevent such evasions of a just and right claim. Taking his own case, he had had the benefit of the costly Navy, Army, Diplomatic Service, Constabulary, and Government of this country in acquiring his means, and having provided moderately for his children, he could live without labour on the income. It seemed a most extraordinary proposal that he should be relieved, if he invest abroad, from paying the Death Duty on property thus acquired, and that he should actually be penalised for investing it in this country. He would escape by at least one-half by investing in foreign countries. That seemed very unjust, and he could not understand the line of argument which had been adopted throughout the discussion on this Bill, that it was right for people to evade their fair proportion of the taxation of the country. It did not seem just to evade paying one's proper share of taxes to the Exchequer (which to a large extent, it should be remembered, had to call upon a very poor population), in fraud of the Exchequer and taxpayers of the country.

*Sir J. LUBBOCK said, the remarks of the Chancellor of the Exchequer and of the hon. Gentleman who had just spoken had considerably widened the discussion. The Chancellor of the Exchequer could not understand why people who had property in the colonies should escape taxation. That was not the object of the Amendment. It was not a question of evading taxation, but it was not fair that people should be compelled to pay the tax two or three times over. Supposing a man possessed £100,000 and his property was in several countries, each of which might raise 10 per cent. upon it; he might have to pay 50 or 60 per cent. upon it. Some International arrangement should be made that the same property should not pay in more than one place. That seemed a natural thing to propose. Another point was that for every £1 levied by the Chancellor of the Exchequer foreign countries might levy £1,000. To impose this taxation would, therefore, be a very shortsighted policy on our part. The questions referred to were not raised by this Amendment, though he would be quite ready to argue them when they were reached. The point raised in the present Amendment was the extraordinary difficulties which executors would have to face under this proposal. Unless this Amendment were adopted those difficulties would be increased. Surely in cases where a testator possessed property in different parts of the world it was unreasonable to compel an executor to take out probate for property in another country which he could not properly administer. If that were the case no man would be willing to undertake the duties of an executor, not knowing the risks he might run.

Sir W. HARCOURT said, the hon. Member had referred to the point taken by the Solicitor General, and he would only urge, in reply, that there were methods by which it would be possible to evade payment of the duty. Methods of evasion were adopted at present, and he did not think it was the highest development of civil virtue to devise a method by which duty might be evaded. The right hon. Gentleman said that the duty should not be levied twice over in both countries, and that some International arrangement ought to be arrived at whereby the duty would be levied in one country only. But the effect of that arrangement would be to cause the duty to be levied in the country where the property could be laid hold of. Property, for example, in Australia contributed, first of all, 10 per cent. to Colonial taxation when left to a stranger, and it would be an unwise course for the House of Commons to adopt of excluding foreign property from contribution towards the Imperial Exchequer. The effect of the Amendment would be to allow all foreign property to escape taxation, and he trusted that the Committee would not adopt it, as there was no reason whatever why property abroad, left by a deceased person, should not contribute to the English Revenue as at present.

SIR J. LUBBOCK said, it would do so under his Amendment.

SIR W. HARCOURT said, where an executor was appointed he would be liable to contribute in respect of the estate left in his charge. He hoped the Committee would not accept the Amendment.

*MR. MATTHEWS said, he was unable to see that the result of adopting the Amendment would be such an exemption of foreign property as that spoken of by the right hon. Gentleman. What the Chancellor of the Exchequer was attempting to do was to oblige an English executor to pay out of English assets the Estate Duty on foreign property—in other words, to pay out of English assets, belonging in all probability to one set of beneficiaries, an Estate Duty on foreign property belonging to a different set of beneficiaries. That was far from being a convenient arrangement, and would be an extremely harsh and unjust way of dealing with those beneficiaries. The Amendment applied to cases where the executor would only be able to pay out of English assets. The right hon. Gentleman said that this Amendment would relieve foreign estates which would not pay the duty. That was not the case. Somebody must take out administration of the foreign estate, and the foreign executor would be the person liable to pay the Estate Duty. He did not see why the English executor was to pay, and the English beneficiaries were to lose their money in order to pay the duty on the foreign estates in which they took no share or interest. Any person domiciled in England entitled to an English estate who wanted to claim a foreign estate must do so through some duly accredited representative of the deceased, who would have the administration of the foreign estate, and who would be liable to pay the duty. The whole point of the Amendment was that it was not fair, practically, to make the English legatees and beneficiaries pay Estate Duty on an estate they never got, and which did not belong to them at all, which was what the Chancellor of the Exchequer was seeking.

MR. R. T. REID was confident if hon. Gentlemen had really thought out what the meaning of this Amendment was they would not press it. The proposal of the Bill was to tax the estate left by the deceased. Take the case given by the Member for Carnarvon, who said he had made his fortune under the British flag, and that half was in England and half abroad. He thought hon. Gentlemen would think it was desirable that an Englishman domiciled here ought not to be able to escape paying his Estate Duty by diverting from this country into foreign investments any portion of his fortune. That was a principle they would all agree to. What was the method of carrying that out. The Member for Liverpool gave an illustration early in the course of this Debate. He said there were Trust Companies existing in New York who were prepared to invest the money and keep it in investments during the lifetime of the Englishman in England, and afterwards distribute it without reference to any probate or testamentary instrument in this country, and would defy the English Estate Duty and foreign probate, and the hon. Member for Liverpool said that was a practical evasion of the duty. How was that going to be met? It could be met only in one way, and that was by saying this estate was one entire estate, and that entire estate had first of all to have taken out of it the portion belonging to the British Government before it was distributed to anybody. And how could that be done? Only by dealing with the executor in this country whom they caused by the Bill, in Clause 5, Sub-section 2, to pay the Estate Duty in respect of all personal property of which the deceased was competent to dispose, at his death, wheresoever situated. That was the only method by which they could get it.

MR. GIBSON BOWLES: That part of the estate abroad may be worth paying for; that which is here may not be.

MR. R. T. REID said, it was obvious that a man was not liable to pay on more than he got. An executor was not liable to pay out of his own goods any debt due to the State, but out of the goods of the testator and to the extent of the goods in his hands he paid such Estate Duty. If he had not got any assets he was not liable to pay. What was proposed to be done by the Amendment was this. It was proposed that the executor in the case where his appointment was expressly limited in the United Kingdom was not to pay on the other estate at all. In other words, the Amendment provided the most potent method devisable of evading the duty. But that was exactly what they all desired to avoid. Take, again, the case of the Member for Liverpool, who spoke of Trust Companies who were ready to take the investments of a British subject and hold them out in New York. This Amendment would make it impossible for anybody to get those assets. If this Amendment were not passed then the executor here would be bound to pay duty on all the personal estate of the deceased to the extent of the means. Inasmuch as none of them could desire to put this vast premium upon foreign as against English investments, or to enable the most facile methods of evasion to be resorted to with the greatest possible ease and simplicity, he could not think that hon. Members would press this Amendment.

Sir W. MACFARLANE (Argyll) desired to put a case where evasion could take place, he believed, under the Bill. Suppose a man owned an estate in England of £100,000 and disposed of that estate by will, in England appointing English executors for that purpose; and that he owned an estate in France worth £100,000, which he left by will in France, appointing French executors to deal with it. It might not be officially in the knowledge of the English executor what the French estate was, and how would duty be got upon it, the English executor having no means of knowing its value? He was not speaking in support of the Amendment, but pointing out a difficulty and a possibility of evasion which already existed, and which he should like to know how the Government proposed to deal with.

Mr. R. T. REID said, it was impossible for them to prevent every evasion. If the executor did not know of the property, then, of course, they could not help it. What they were trying to prevent was mere evasion.

Mr. GIBSON BOWLES said, that undoubtedly the Committee would desire to prevent such an abuse as the diversion of English investments abroad, and they would desire if this Estate Duty was to be levied upon property in England that it should also be levied upon property abroad—in which he did not include the colonies, because the Chancellor of the Exchequer had drawn a distinction, although there was no distinction in the Bill. This difficulty of levying duty on property situated abroad, and where a foreign executor was appointed, existed in the Bill as it stood just as much as it would in the Amendment. He was glad to see that the Chancellor of the Exchequer was beginning to understand his own Bill. He (Mr. Gibson Bowles) raised this important point on the Resolution on which the Bill was founded, and he asked how were they going to levy the duty on personal property abroad when a foreign executor had been appointed? What was the reply of the Chancellor of the Exchequer? "We can do so if the House gives us the power." The right hon. Gentleman had now found out that he could not levy it even if the House gave him the power, because he had avowed that afternoon that this very difficulty was a real one, and he had now discovered that in the case of property situated abroad with a foreign executor he must give up all hope whatever of securing that duty. This much the right hon. Gentleman had learned in the course of the Bill, and he had much more to learn. This matter of foreign property seemed to have been imported into the Bill in one of the later stages. Not a word of it was said by the Chancellor of the Exchequer in introducing the Budget, and not a word as to it was to be found in the Resolution upon which the Bill was founded, or in the explanatory Memorandum of the Budget. That was surely a most remarkable feature of a remarkable Bill which for the first time assumed to throw the net of English taxation over all foreign property whatever. He did not know how foreign property had got in, but he thought he could guess. A consistent, coherent scheme of Death Duties having been presented to the Chancellor of the Exchequer he grafted upon it this entirely new—he would not say absurd, although he thought so—principle of aggregation, and therefore it was that he had to bring in the foreign property, because in the not unusual case of a man who had a small property in this country and a large one abroad, if they merely taxed the small property in this country and left the large property abroad untaxed, they had made a very clear and insufficient kind of aggregation. Therefore it was that the foreign property was introduced. He did not know whether the hon. Member for Carnarvon thoroughly realised what this increase of charge on foreign property meant. The hon. Member had told them that half his invested property was abroad, and that might be taken as £500,000. Had the hon. Gentleman realised that under this Bill his widow, who otherwise would not pay one farthing on that property, would now have to pay £35,000 in consequence of this new taxation imposed upon foreign property? He said that, Amendment or no Amendment, they would be in a terrible difficulty—a difficulty which would practically entirely prevent their aggregation of property for the purpose of duty. They would always be in the difficulty he had before pointed out, that when there was foreign property with a foreign executor they would never be able to get a farthing of their Estate Duty. But suppose they gave up the taxation of foreign property. They were immediately in the position the Chancellor of the Exchequer described—that having imposed a new and very heavy tax upon investments in this country if they let off investments in foreign countries they would necessarily drive English investments abroad. The Chancellor of the Exchequer had adumbrated his determination to let off the colonies. He was glad to understand it, but he submitted to the right hon. Gentleman that he would get into another series of difficulties, because he would be forcing English capitalists to invest in the colonies. Of course that was better than investing in France or Russia, but they would be driving English capital out of England into the colonies, and giving up, as regarded colonial property, the whole scheme of their aggregation. He had again and again pointed out that aggregation was nonsense when they brought it into practice. It might be all right as a pious opinion, or entertainable as a scheme of taxation in a future life, but it would not do here. The true gospel of taxation was that if they wanted to get taxes they must go where the property was they meant to tax. As they could not go abroad they must give up all notions of taxing property abroad. Here where they had property they could tax it, but this scheme of throwing the English net of taxation over the whole of the habitable world was a wild and impracticable one, and nevertheless, unless they carried it out, they were forced to give up—as they must give up sooner or later—this nonsensical principle of aggregation.

Mr. HENEAGE (Great Grimsby) said, the Chancellor of the Exchequer had tried to misrepresent the Amendment which was brought forward, not with a view of excluding from taxation property abroad, but with the view of facilitating the administration of property in this country, and to prevent the long delay that must necessarily ensue if an executor of property in this country had to go all over the world looking after such property as was possessed by the hon. Member for Carnarvon. The Amendment was also designed to prevent the executor in this country, who might have a very small property to administer, having the responsibility of administering the property in other countries. The executor in England, though he might have no knowledge of the property abroad or be able to administer it, might have a general knowledge of the property abroad, and it would be therefore impossible for him to go to the Inland Revenue and get a certificate from them that he had done all he could with regard to the estate he had to administer. That was the great difficulty of the Bill, and one which arose, no doubt, owing to the aggregation clauses. In order to get everything into the pot, the Chancellor of the Exchequer brought all this difficulty about; but it appeared to him another result might arise under the clause now. An executor might find in the end that he had no property to administer at all, because if every other country was to follow the lines the Chancellor of the Exchequer now proposed to take in this Budget, and property was to be heavily taxed in different countries, the whole of it might disappear under the burden of such taxation.

*Mr. LEES KNOWLES supported the Amendment, on the ground that it was not designed with a view to evading the duty, but to give relief to devisees.

Mr. A. J. BALFOUR said, they were all agreed, in the first place, that it was undesirable to put a premium on English investments abroad, or to do anything that would make people try to evade the Death Duties by means of false declarations or any kind of fraud. But no Treasury had ever asked the subjects of the Crown not to distribute their property or arrange their consumption of taxable goods so as to incur the least possible amount of taxation. That was a liberty of the subject which had always been accorded by the Treasury. If a man, without doing anything dishonourable or wrong, thought he could pay less duty by adopting a particular course of action, he would take that line of action which would save him from additional taxation. The Government, in defence of the clause, had not only dealt in these generalities but had made an appeal to them (the Opposition) to get them out of the difficulty in which the whole scheme of their Bill was involved. He entirely granted that the Government were in a difficulty over this Bill. They had determined to raise a new and very heavy duty upon foreign property. The Chancellor of the Exchequer said that duty was already raised upon foreign property in the case of the Legacy Duty, so that they were only doing what had been done before. Do not let the Committee be under any delusion. The Government were doing what had never been done before or been thought of, and which he did not believe they would be able to do now. They were attempting to do an entirely new thing; they were attempting for the first time to collect Probate Duty from foreign property. At this moment they were not collecting Probate Duty from foreign property, therefore under their existing taxation there was that very premium upon investing money abroad of which the Government justly expressed themselves to be afraid, and the reason that premium was safely placed on English property abroad was that the premium was a small one and not sufficient to induce a person to change the whole course of his investments. Now they were changing the whole duty, and for the first time the Death Duty was being made so heavy that it would compel or induce them to do what they would not otherwise have done, and that was invest their money abroad. Therefore, let the Committee understand they were doing something quite new in, for the first time, levying Probate Duty upon English property situated abroad, and the reason the Government were driven to adopt that novel course was that they had made their duty so heavy that unless they tried to raise it upon English property invested abroad there would be so great an inducement to Englishmen to invest it abroad that Englishmen with money invested at home would suffer. That was one of the consequences of the Government proposals. The second novelty proposed by the Government followed as a direct logical consequence of the first novelty. The first novelty being the imposition of this very heavy duty upon property abroad, the second was the peculiar machinery by which that duty was to be collected. There was no machinery by which the Government could collect it, and they took hold of the unfortunate executor, and imposed upon him a duty which they knew he could not perform, and which they had not pretended that he could. Was not that an absurd and ridiculous position for them to have placed themselves in? Because they could not collect this money abroad, they went to a private individual, who gratuitously took upon his shoulders the very ungrateful task of acting as executor, and threw upon his shoulders the additional duty of finding out what a man's property was abroad. They did not give him one single bit of assistance, but left him at large to make what discoveries he could, to indulge in what conjectures he pleased, and they relied upon him alone to bring into the coffers of the Government the money they desired to levy upon this foreign property. He could not conceive how anybody under these circumstances would ever undertake the duty of executor. They were making a position which was not a pleasant one at any time, one of enormous responsibility, and one which would become perfectly intolerable. Possibly this novelty might be a necessary part of the Government plan, but if so that plan stood convicted of being in itself impracticable, of being so essentially intertwined with difficulties of detail that no ingenuity that either the Government or the Opposition could bring to the consideration of this Bill would relieve it of all these collateral absurdities. He did not argue now whether it be just or unjust to levy this tax upon the *corpus* of a deceased person's property, or levy it rather upon the property that came to the legatees. But he said that just as successive financiers had, in attempting to establish a graduated Income Tax, found practical difficulties which were insuperable, so when they were now brought face to face with the practical details of this Bill they found in almost every sentence of every clause practical difficulties which did not touch the equities of the case, but which, nevertheless, would have to be surmounted when they tried to work their Bill, and which, by themselves, apart from broad considerations, to which they had drawn attention before and should do again on other stages of the Bill, were sufficient to wreck the measure.

Mr. H H. FOWLER said, that the difficulties of which so much had been made would not arise in the actual working of the Bill. English people who held property abroad were far more numerous than the natives of any other country who held property outside that country. The scheme of the Government was that the estate of all subjects of the Queen dying in this country should, on their death, pay a tax to the State. It made no difference to the value, the distribution, or the taxation of the property that it was invested partly in England and partly in foreign countries. An ordinary will did not make any distinction between English and foreign investments. It seemed to be assumed that property abroad was left to people abroad, but seven-twelfths of the property passed from parents to children, both being domiciled in this country. If they accepted the principle laid down by the Leader of the Opposition that it was right and fair that the property of subjects of the Queen should pay its fair share towards taxation, there was no ground for the Amendment. There might be practical difficulties in the way of taxing property abroad. The Solicitor General had not denied that, but there were also difficulties in getting hold of English property. Let them not put a premium on the evasion of the Estate Duty, for that was what the Amendment would do. Do not let it be proclaimed that the Estate Duty might be evaded by investing money abroad, and that the way to escape it was to invest in the French funds instead of the English funds. In the great bulk of cases, foreign property was administered by the same executors as English property, and it was divided amongst the same class of legatees; and there was no more difficulty in finding out the value of that property and paying duty upon it than there was in arriving at the value of English investments.

Sir J. LUBBOCK said, that he should protest against the wrong interpretation placed on his Amendment by the Secretary for India. The right hon. Gentleman had said that the Amendment declared that if money were invested in colonial funds it would not have to pay duty, while it would have to pay duty if invested in English funds. Surely the right hon. Gentleman must know that investments in colonial funds must pay the colonial Death Duties. The object of the Amendment was simply to facilitate the administration of estates. The Chancellor of the Exchequer said he could not understand why anyone should wish property abroad or in the colonies to escape taxation. Of course, it would be pleasant to raise taxes in the colonies and in foreign countries, provided they did not retaliate. Already, however, the colonies were up in arms. Moreover, if other countries followed the example of this Bill, those who had investments in several countries might have to pay over and over again. In fact, their whole property might be absorbed by taxation. He merely indicated these objections, but did not think it would be convenient to discuss this important question at the present moment. It was really not raised by this Amendment, which he hardly thought the Chancellor of the Exchequer could have considered. Unless the Amendment were accepted, the delay and difficulty of winding up estates, which were partly in this country and partly out of it, would be very great.

Question put.

The Committee divided:—Ayes 104; Noes 154.—(Division List, No. 91.)

Amendment proposed, in page 3, line 24, after Sub-section (2), to insert—

"(3) Where the executor does not know the amount or value of any property which has passed on the death, he may state in the Inland Revenue affidavit that such property exists but he does not know the amount or value thereof, and that he undertakes as soon as the amount and value are ascertained to bring in an account thereof, and to pay both the duty thereon and any further duty payable by reason thereof on the other property mentioned in the affidavit."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*Sir R. **WEBSTER** said, it appeared to him that this Amendment would place responsibility on the executor in regard to property that did not vest in him. The fact that there was some other property with regard to which the executor had not full knowledge was not to delay the administration of the estate; but the executor was to give an undertaking that as soon as the value of that other property was brought in he would furnish a return of it and pay the duty. He thought words should be introduced into the Amendment making it clear that the obligation to pay would be only in respect to property vested in the executor, and that the executor should not be held liable for an unascertained amount of property altogether outside his control.

*Mr. **T. H. BOLTON** (St. Pancras, N.) said, he would like to know how the executor was to deal with property which was within his knowledge, and on which he proposed to pay duty with the prospect of other property, not within his knowledge, coming in afterwards; for the property of which the executor was not fully informed, but came in afterwards, would, of course, under the graduation scheme of the Government increase the duty on the property in respect to which he was fully informed. Was the administration of the estate to be postponed until the executor became fully informed of the property about which he had insufficient knowledge, and if he parted with the property of which he had knowledge, how was he to recoup himself for the additional duty consequent on the property which might come in subsequently? He thought there should be some provision in the Bill which would enable the executor in such a case to complete the administration of the property with regard to which he had knowledge, so that such property should not be held in suspense until some uncertain time in the future when the executor would obtain knowledge of the other property. Possibly the Revenue would lose a little under such an arrangement; but the Revenue ought to run some risk in the circumstances.

Mr. **GIBSON BOWLES** said, one thing was quite clear, and that was that the Bill would abolish the executor in the future, and absolutely extinguish every executor now in existence. If the Amendment were carried it would place the executor in a strange position. It provided that when an executor did not know the full amount of the property he had to administer he was to undertake, when he got to know of it, to furnish a full account of it, but meantime that he was to pay duty upon it. Why should the executor undertake to pay duty on property about which he knew nothing? The clause added to the horrors of trusteeship, which were sufficiently great already, and it was perfectly certain that if the Bill passed it would be absolutely impossible for a man to get an executor to his will. It should be remembered that the chain of responsibility was complete from executor to executor, and, therefore, if through some cause or another an estate was not fully accounted for in the lifetime of the executor, the executor of the executor would be liable for the arrears of Estate Duty, and so on *ad infinitum.*

Mr. **R. T. REID** said, he was in the unfortunate position that when he attempted to provide machinery to lessen the miseries of the executor he was treated to a repetition of the grievances of the executor by hon. Members of the Opposition. In answer to his hon. and learned Friend the Member for the Isle of Wight, he had to say that the executor of the deceased was expected to pay Estate Duty in respect of all personal property which the deceased was competent to dispose of at his death—that was to say, more than would be recoverable under probate at present, and the Amendment enabled the executor to lay hold of property situated abroad, without which he could not get it at all. But the Government could not accept any words that would appear to limit the responsibility of the executor in any property vested in him in trust, which was, indeed, a point that the Committee had already decided. With regard to the question of the hon. Member for St. Pancras, if the hon. Gentleman would look at Clause 10 he would find a provision which would, on the one hand, secure that the Exchequer got what was due to it; and, on the other hand, prevent any vexatious tying up of property in the hands of the executor. When they got to that clause, if there was any difficulty found in the way, the Government would endeavour to set it right. In reply to the hon. Member for Lynn Regis, he had to say that an executor was liable only for the amount of property entrusted to him.

MR. BUTCHER said, he would like to hear from the hon. and learned Gentleman whether the clause was intended to put an additional liability on the executor or not; or, in other words, was the executor by the clause to undertake to pay duty that he was not otherwise liable to pay?

MR. R. T. REID said, the executor was liable to pay duty on all personal property of which the deceased was competent to dispose.

MR. BUTCHER asked if the sub-clause was intended to impose an additional liability? The effect of the clause was to impose a duty which the executor was not otherwise liable to pay. He would not know the details of all the property, and would have to pay duty on everything which was settled, though it had never come to him at all, and he was not accountable for it—for all property passing on the death of deceased on which duty was payable. To avoid such result, he proposed to omit "thereon," in line 5, in order to insert "for which he is liable."

Amendment proposed to the said proposed Amendment, in line 5, to leave out the word "thereon," and insert the words "for which he is liable."—(*Mr. Butcher.*)

Question proposed, "That the word 'thereon' stand part of the proposed Amendment."

MR. DODD said, the executor had to pay the duty, which was enough. If it were found between this and the Report that the words as they stood were not sufficient the Amendment suggested could be accepted.

*SIR R. WEBSTER said, the words as they stood were doubtful, as they would include any amount of the property ascertained. The obligation of the executor was clearly pointed to. Take the case of an executor not knowing the value of the realty—for the duty on which he was liable—which would come in to increase the total amount, when it became known to him, on which total amount, consequently, he was unable to pay the duty he was required to pay. The Amendment would relieve the executor under such circumstances.

MR. DODD asked whether the insertion of the words "payable by him" after the word "duty" made the thing clear?

MR. R. T. REID said, he thought it might be well to adopt the words "for which he is, or may be, liable."

Question put, and negatived.

Question, "That the words 'for which he is, or may be, liable' be there inserted, put, and agreed to.

Amendment, as amended, agreed to.

MR. GRANT LAWSON said, he desired to move an Amendment standing in the name of the hon. Gentleman the Member for Lynn Regis, to leave out "six months" and insert "twelve months" in that part of the section which provided that the accounts should be presented within six months of the death of the person from whom the estate passed. He said that the words "six months" were printed in italics, which implied that they were not the actual words intended, but were put forward as a suggestion. He was glad that at last a point had been reached at which the Government might listen to Amendments. It could not be said—seeing that the words in italic were to be considered as a blank—that in moving words to be there inserted hon. Members were reflecting on the draftsmen of the Bill, whom they knew from the Chancellor of the Exchequer were immaculate and infallible. In Clause 7, Sub-section 3, they found the definition of the people who were to be accountable. The sub-section said—

> "Every person to whom any property passes on the death of the deceased for any interest in possession, and also, to the extent of the property actually received or disposed of by him, every executor of the deceased, trustee, guardian, committee, or other person in whom any interest in the property so passing or the management thereof is at any time vested, and every person in whom the same is vested in possession by alienation or other derivative tithe shall be accountable for the Estate Duty on the property, and shall, within the time required by this Act or such later time as the Commissioners allow, deliver to the Commissioners and verify an account of the property."

These were the persons who had to bring in the account within six months, and, as a matter of practice, Somerset House utterly declined to give any notice to the persons accountable for the duty. There would be no inducement for people to become accountable under the Act; indeed, people would avoid it, and before it could be settled who had to bring in the accounts the Law Courts would have to determine who were the persons referred to in Sub-section 3 of Clause 7. The sub-section they were now engaged in was not consistent with that sub-section. They were enacting that the account would be brought in within six months, but Sub-section 3 said

> "within the time required by this Act or such later time as the Commissioners allow,"

so that as the Government went on with the Bill they began to realise that six months was too short a period. People had an awkward habit of dying at a time inconvenient to the Chancellor of the Exchequer and to the trustees and the beneficiaries. If the trustees happened to be abroad at the time of the death of deceased they would have to get home and understand the Act and bring in the account in six months. They had provided that the executor had to pay duty on all personal property of which the deceased was competent to dispose at the time of his death. Here was another opening for the consumption of time—all out of the six months. Supposing the account was not brought in within six months. Sub-section 5 of Clause 7 said—

> "A person who fails to comply with any of the foregoing provisions of this section shall be liable to pay *one hundred pounds*, or if Estate Duty is payable, a sum equal to treble the amount of the Estate Duty for which he is accountable, according as the Commissioners elect."

Under this enormous penalty people had to bring in their accounts within six months. He had another objection to this period of six months being in the clause instead of 12 months. Twelve months was the period allowed by the present practice in the case of Succession Duty. Clause 15 mentioned the period of 12 months after the date on which the succession occurred as being the period during which, in accordance with present practice, Succession Duty was to be accounted for. That was perfectly plain from Clause 7. They might take it, then, that 12 months were given as the period for accounting at present for the duty, at any rate on real property. Why should they cut down that year of grace in a Bill which placed so many fresh obligations on executors? It would be very difficult in so short a time as six months to find out who was accountable for the duty; and tremendous penalties were imposed for non-performance of the obligation to present the accounts.

Amendment proposed, in page 3, line 27, to leave out the words "six months," and insert the words "twelve months."—(*Mr. Grant Lawson.*)

Question proposed, "That the words 'six months' stand part of the Clause."

Mr. R. T. REID said, he was sorry he could not accept the Amendment. He was told by those who knew the administrative arrangements of Somerset House that the period of six months was ample, and that to extend it to 12 months would simply mean the encouragement of dilatory habits. He believed that six months were quite enough time in which to accomplish anything.

Sir R. WEBSTER said, he often wished he possessed the energy and vigour of his hon. and learned Friend the Solicitor General, for then he would be able to do things more quickly. He could assure his hon. and learned Friend that the Amendment had not been moved with the object of encouraging dilatory habits on the part of the executor.

Having had some experience in the winding up of estates, he said there was always great difficulty in carrying out the work in six months, and in some instances it was quite impossible. The executor would have to institute inquiries about the estate, not only at home but abroad, and in the case of the colonies those inquiries would take at least two months. It was a very serious thing that an executor should be held liable to a penalty of £200 if he did not perform within six months the very onerous and complicated duties which would be imposed on him by this Bill.

*MR. T. H. BOLTON said, that speaking with some practical knowledge of the question, he should urge the extension of time to 12 months, because there were many circumstances which frequently prevented the executor from proving the will for some considerable time; and in dealing with some complicated estates especially, it would be utterly impossible for him to furnish the return within six months. If the clause were passed unamended what would happen was that an incomplete return would be sent in within the six months, and that return would have to be amended subsequently at an additional expense to the estate. That was a practice that ought not to be encouraged.

MR. BARTLEY said, there was no doubt that a great many of the smaller accounts could be dealt with in six months; but the error of the clause was that it provided that all estates, large and small, must be dealt with in that period. In the case of a large estate it took a month before the papers were got properly together; and if the executor had to communicate with the colonies or with foreign countries in respect to portions of the estate situated abroad, it would mean at least two months more before an answer could be obtained. It was absurd to suppose that an executor would do all that by telegraph. It could not be done by telegraph, and if it could it would be too expensive. Then, again, when an answer was obtained from abroad, it might require a further communication to clear up. The result would be that a sort of half-and-half account, not pretended to be correct, would be sent in at the end of the six months merely to satisfy the provisions of the Act and prevent persons being charged with those heavy penalties. There could be no doubt whatever that in the case of a complicated estate 12 months would elapse before a proper and correct account could be rendered. Of course, the Commissioners of Inland Revenue said it was possible to do it within six months. But all that those gentlemen were interested in was to get in the money, and they knew nothing of and cared nothing about the difficulties in the way. All they wanted was to grab as much as they could and to get it as soon as they could. But anyone with any experience in the matter knew perfectly well that it was absolutely impossible to treat the large estates within a period of six months.

MR. R. T. REID said, the question was whether the Government were to accept the judgment of the authorities of the great public Departments, who assured them that six months were ample for the purpose, or the opinion of hon. Gentlemen opposite who entertained strong views with regard to those duties. It was obvious that the Government must under the circumstances accept the views of the public Departments. But he had a proposition to make which he hoped would satisfy hon. Gentlemen opposite. That was that instead of assenting to the period of 12 months, they should allow the term of six months to stand, and add "or such further time as the Commissioners may allow."

SIR R. WEBSTER said, he would advise his hon. Friend to be satisfied with the words suggested by the Solicitor General; but, at the same time, they were justified in relying on their own judgment, and in submitting it to the House, rather than on the judgment of the public authorities. He had had many years of close contact with the authorities of Somerset House, and he had every respect for the ability of those gentlemen, but he believed they themselves would be the first to admit that the first consideration with them was to get the money in, and that they did not regard or consider the trouble imposed on the persons who would have to perform the duty.

MR. GRANT LAWSON said, the words suggested by the Solicitor General were already in the Bill in Clause 7, Sub-section 3; and as the Commissioners of Inland Revenue already considered that six months were ample time, that would be the period they would think sufficient, and they would not allow any further time. However, he would be sorry to act contrary to the advice of his hon. and learned Friend the Member for the Isle of Wight, and he would withdraw his Amendment.

Amendment, by leave, withdrawn.

Amendment proposed, in line 28, after the word "duty," to insert the words "or within such further time as the Commissioners may allow."—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and agreed to.

Sir R. WEBSTER moved, in page 3, line 29, to leave out the words "every estate," and insert the words—

"Property liable to Estate Duty of which the deceased was, at the time of his death, competent to dispose."

The Committee would observe that Subsection 4 of the clause began with the words—

"Every estate shall include all income received or accrued from or upon the property included therein between the death of the deceased and the date of the delivery of the Inland Revenue affidavit or account."

He submitted that, having regard to the intention of the Government as expressed in the Bill, many difficulties would arise if those words were retained. The words "every estate" would include settled property, and that surely was not the intention of the Government. The intention of the Government—as the clause suggested—was to bring in the income arising or accruing from the property between the death of the deceased and the date of the delivery of the account, and that could only apply to unsettled property.

Amendment proposed, in page 3, line 29, to leave out the words "every estate," in order to insert the words—

"Property liable to Estate Duty of which the deceased was, at the time of his death, competent to dispose."—(*Sir R. Webster.*)

Question proposed, "That the words 'every estate' stand part of the Clause."

Mr. Grant Lawson

Mr. R. T. REID said, he was not quite sure that he really comprehended the proposition; but if he did really comprehend it, it was this—that the income from the property between the death of the deceased and the delivery of the account should only be exacted in cases of property of which the deceased was, at the time of his death, competent to dispose——

Sir R. WEBSTER: Or property liable to Estate Duty.

Mr. R. T. REID said, that property which the deceased was not competent to dispose of was liable to Estate Duty. The deceased's death was the epoch at which the duty would be payable. Bringing in the income instead of charging interest was only a convenient way of doing the same thing. If the hon. and learned Member opposite would prefer that interest should be payable instead of the income, he (Mr. R. T. Reid) would inquire from those who were skilled in the administration of the Department whether such a proposal could be carried out, and, if it could be, he would, of course, endeavour to meet the hon. and learned Gentleman.

Sir A. ACLAND-HOOD (Somerset, Wellington) said, he wished to draw attention to the position of the yeoman farmer under this clause. He would have great difficulty in getting his estate wound up, and he would be unable to get a bank to advance him money to pay the Death Duties and at the same time to lend him enough to carry on his business. The other day he (Sir A. Acland-Hood) asked a gentleman connected with a bank how much he would advance to a yeoman under such circumstances, and the banker replied, in comic but not quite Parliamentary language, "Not a bob." The yeoman who inherited a farm would therefore be left between heaven and earth, unable to move hand or foot.

The CHAIRMAN: I do not think that this is relevant to the Amendment.

Sir A. ACLAND-HOOD said, he had hoped that at all events the Government would consider the question with reference to the stock sold by the yeoman farmer before the affidavit was handed in, as the price received would go to swell the estate.

MR. T. H. BOLTON said, he could not find any definition of the word "estate," which did not occur anywhere else in the clause.

MR. R. T. REID referred the hon. Member to Clause 3, page 2, line 33.

SIR R. WEBSTER remarked that the reference did not apply. The point which hon. Members were striving to bring out was that the deceased had no right to the income after the date of the death.

*MR. T. H. BOLTON said, strictly speaking, the deceased was not entitled to any of the income of property passing within the meaning of the clause. He was not at all sure that the first sentence of the sub-section was really necessary, as the custom was either to charge interest or to ask for an account of the receipts between the date of the death and that of the rendering of the account; and that custom was to be continued under Clause 7. Was it intended to carry the custom further than it was carried at present?

MR. R. T. REID: I am not aware that it is. Of course, I cannot carry in my mind all the practice, but I am not aware that it is intended to do so.

MR. T. H. BOLTON observed that, under those circumstances, he did not see why it was necessary to insert the provision in this portion of the Bill. Probably the Solicitor General would consider the point before the Report stage.

MR. BYRNE said, he was in considerable doubt as to what the true meaning of the Solicitor General's Amendment was. By giving a concrete case he would be able to explain his difficulty. He would suppose that there was an estate of which part consisted of personalty, amounting, with interest, to £1,100 and part consisted of a separate property worth £95,000 and producing £4,000 a year. The executor passed his accounts of the personal estate within six months of the death of the deceased, but the duty on the realty was not paid for 18 months. In that case the amount on which duty would be payable would be £1,100, plus £95,000, plus £6,000 for 18 months' income of the real estate, or a total of £102,100. The Estate Duty would therefore be 6 per cent. Suppose, however, that the real estate account were passed within six months, the amount on which duty would be payable would be £1,100, plus £95,000, plus £2,000, or a total of £98,100, and the Estate Duty would be only $5\frac{1}{2}$ per cent. What he wanted to know was why the £1,100 was to bear a heavier Estate Duty if the duty on real estate was not paid for 18 months? That, as far as he could see, was the obvious and clear result of the Government proposal, but he did not think it was a result that was really intended.

MR. R. T. REID said, that when hon. Gentlemen suddenly came forward with masses of figures and with combinations or various contingencies on one of the most difficult and complicated Bills that had been before Parliament for a long time, he could hardly be expected, although he had every desire to satisfy their legitimate curiosity, to reply to them on every detail. The Amendment now before the Committee had really nothing to do with the increase of duty by right of aggregation.

MR. BYRNE said, he had taken a concrete instance which, he thought, was a simple and clear illustration of the way in which the clause would work, and he thought he had been clearly understood by those around him. He would put the same proposition in a very simple way——

MR. DODD asked if the hon. Member was in Order in putting all these various illustrations?

THE CHAIRMAN said, the hon. and learned Member was perfectly in Order.

MR. BYRNE said, he was not putting this point for the sake of asking conundrums. He believed that the result of leaving the clause unamended would be that one portion of the estate would have to pay a higher rate of duty in many instances in the event of the payment of the Estate Duty on the other part being postponed. He should be glad if the Solicitor General would answer that question, as if it were not so he would at once admit that his contention was groundless.

MR. HENEAGE said, he would like to put the case of a man who, in order to meet this new duty, insured his life for the amount—which, in the case they were considering, would exceed £6,000—and wished to know whether that sum would be treated as property that passed to the estate

"between the death of the deceased and the date of payment of the duty,"

and would be taken into consideration in fixing under the graduated scale the tax that would be payable. It was not right that an estate should be taxed on a higher scale because the deceased had been prudent enough to insure against the heavy loss, which would otherwise fall on those who followed after him.

MR. COHEN said, he would press the Solicitor General for a reply to the concrete case which had been put so succinctly and forcibly by his hon. and learned Friend (Mr. Byrne). No doubt, had the Chancellor of the Exchequer and the Solicitor General foreseen many of the difficulties that had been pointed out as likely to arise under the Bill during the Debate they would have taken care to provide against them. When instances were pointed out where injustice would be done the Committee were entitled to an assurance that those evils would be rectified. Under those circumstances, he did not think it was too much to expect that when an Amendment was rejected the grounds for that rejection should be clearly stated by some Member of the Government.

MR. HENEAGE: Can I have an answer to my question?

MR. R. T. REID said, that in the case put forward he believed that no Estate Duty would be payable on the money received from the insurance offices.

*MR. T. H. BOLTON said, he should like to know why that class of property was excepted from the payment of duty? What was the difference between a life insurance to pay Government duty and an insurance to provide money for any other object?

MR. R. T. REID said, the question was outside the point referred to. He had answered out of courtesy. Because he answered one question he was immediately asked to explain another legal problem.

MR. BARTLEY said, it was not a legal point at all; it was purely one of finance. [*Cries of* "Divide!"] He undertook to say that not one gentleman who cried "Divide!" knew anything about the subject. The hon. and learned Gentleman had not answered the question as to whether the personalty in the case put forward would have to pay a higher rate of duty in the event of the payment on the realty being postponed for a year and a-half.

[No reply was given.]

MR. BARTLEY: Will you answer? I suppose you cannot do it.

MR. R. T. REID said, it was most unfair for the hon. Member to say that. He had risen at least ten times to answer questions put him on that Amendment alone. The answer he would make to the hon. Member was that the question he put forward was entirely beside the mark. In computing the aggregate value of an estate no property would be included that accrued to the estate after the death of the deceased.

Question put.

The Committee divided:—Ayes 130; Noes 80.—(Division List, No. 92.)

MR. BARTLEY said, the next Amendment he proposed to move was to leave out those words on which they had already had some discussion—namely, the words from the word "therein," in line 30, and up to the word "and" in line 32—that was to say, the words—

"Between the death of the deceased and the date of the delivery of the Inland Revenue affidavit or account,"

and to insert these words, "until the date of the death of the deceased." This Amendment would raise the point whether the aggregate estate should include any part of the income from the estate after the death of the deceased, and if agreed to would prevent many of the difficulties and complications that would otherwise arise. Everything up to the time of the death of the deceased should be included; and surely that ought to be the limit. The Amendment would do away with the extreme hardship that would otherwise fall upon small traders—namely, hampering them by taking away the money that was coming in in order to add to the *corpus* of the estate. He did not profess to be a lawyer; but this was not a legal question in any sense; it was a matter of common honesty. For himself, he could not see any equity or fairness in the proposal of the Government, and, what was more, he could not see any facility in it for working. He would emphasise the point of his hon. and learned Friend, that if this clause passed as it stood it was certain that the absolute income derived from the estate after the death of the man might raise the estate above those limits and margins where the Estate Duty rose, so that a higher duty might have to be paid than the property ought to have borne at the date of the death. To him that appeared to be absolutely unjust. If a man died on a certain day his property was worth a certain amount, and if they charged interest upon it after the death until the duty was paid it would be a near thing to do, but it would be something definite, and everyone would know what it was for, and it would come to infinitely less than the proposal of the Government. But whether it was more or less it would be a fair, though a near, thing to do. He thought it would be more simple and fair if, after death, interest were charged on the amount rather than to adopt the system proposed by the clause. His Amendment would provide that up to the death of the deceased the estate should be reckoned with, but not beyond that. He therefore begged to move the Amendment standing in his name.

Amendment proposed, in page 3, line 30, to leave out from the word "therein," to the word "and," in line 32, and insert the words "until the date of the death of the deceased."—(*Mr. Bartley.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR R. WEBSTER said that, inasmuch as this was a matter of substance and not a merely technical point, he trusted he might be permitted to put before the Members of the Committee who were now present, but who did not hear the last discussion, exactly what they were debating about. The learned Solicitor General proposed, for purposes of calculating the Estate Duty, income should be included up to the passing of the account, be it six months or be it longer, on both settled and unsettled property. The consequence of that would be that the result of the aggregation of the income during the period after death might take the total estate to a different class and cause a much larger duty to be paid. He understood the learned Solicitor General, in reply to the last Amendment, expressed the opinion that that was not so, but he was at a total loss to understand under what words in the Bill any such conclusion could be come to. The object of the last Amendment, to leave out the word "estate," and insert the words "property of which the deceased is competent to dispose," was to limit it to what the deceased had at the time of his death. The hon. and learned Gentleman declined to accept that Amendment, however, and they thought the result was that income to which the deceased was not entitled was to be brought in for the purpose of swelling the total amount, and one of the consequences of that would be to take into the account a sum that would render a larger duty payable. The other point was still stronger, and he asserted again, with very great respect, with regard to settled property the dead man's estate had no right to the income at all. It had been a rule that, with regard to free personalty which would be dealt with under the executor's account, income up to the date of passing the accounts was paid in, and it might be said when fixing or levying the Estate Duty they were to adopt that old principle; but with regard to income it stopped at the death of the deceased; the income then belonged to those in possession, and by what law or equity were they to suggest that they were to take some hundreds a year and add it to the dead man's estate? He submitted his hon. Friend had raised this question at the proper time, and that the Government might well consider what the position was, and both in equity and justice draw the dividing line at death. He submitted they wanted to do this the more, because they were bringing in fresh Estate Duties. The artificial rule with regard to free personalty, of including everything up to the passage of the accounts, would work a monstrous injustice if applied to settled property. If the Amendment were not accepted the executor would never know, until the accounts were passed, what was the total amount on which duty was payable.

MR. R. T. REID said, that in point of fact he adhered to the opinions he had already expressed, and he could not agree with the hon. and learned Gentleman. The fact was, that this Amendment would confine the estate, so far as income was concerned, entirely to the income preceding the death. These words would be quite unnecessary, because that might be done by the operation of the general law. But the hon. and learned Member for the Isle of Wight (Sir R. Webster) proceeded further. It was quite true that there were characteristics of this new Estate Duty which differed from some of the characteristics of the Probate Duty. One of these was that the new duty was to extend to realty or settled personalty. But the rule as to the Probate Duty was that interest was taken from the death till the date of the payment of the duty which was deemed to be due on the death. The question was whether the old practice of charging interest, or the equivalent of interest, from the date of the death was to prevail in regard to the new duty or not. The Government maintained that it should, their contention being that up to six months after the death the income arising from the property was to be brought into account, and after that that interest was to be payable. If, however, hon. Gentlemen opposite desired that instead of income interest should be brought in, the Government would do their best to consult the wishes of hon. Gentlemen on that subject. The principle was, however, the same. The proposal of the Government excited the indignation of the hon. and learned Member for the Isle of Wight. It was said that it might have an injurious operation by reason of the aggregation introduced into this tax. That was, however, a point upon which he had the misfortune to differ from hon. Gentlemen opposite. But, as he did not want to leave the matter in doubt, he would accept an Amendment standing in the name of the hon. Member for St. Pancras (Mr. T. H. Bolton) that—

> "Such income shall not be included in calculating the aggregate of the estate for the purpose of determining the rate of duty."

He was prepared to accept that, and under those circumstances it seemed to him they had really tried to meet hon. Gentlemen on this question.

Mr. A. J. BALFOUR said, that having got rid of the one only obvious injustice, it might be followed by another concession. He understood that, whatever might be said about the interest accruing upon the estate between the date of the death of the deceased and the time of passing the accounts, at all events the accruing interest would not be added to the capital sum of the property so as to bring it under a new scale of graduation. So far so good. The question, though one of substance, was one of less importance than the one upon which the Solicitor General had made a concession. The whole plan of the Government appeared to be that they might tax a man while he was alive, and in addition when he was dead he was to be scotched. The fact that when a man died he ceased to have any concern with material mundane wealth might be admitted even by the Government as covering their dealings with the Death Duties. He had always thought the theory of taxing the dead was an absurd theory, but this was an appendix to the theory; that the dead might invest their money in excellent securities, and get large interest for it, seemed to him to be even more grotesque. If any gentleman, being dead, had the misfortune to have an executor who was very slow in making up his accounts, the estate would be more heavily taxed than the estate of a dead man whose executor made up his accounts very rapidly. He did not quarrel with the principle that interest should be paid upon the duty as from the death; but then the Government should carry that out consistently. If the Government wished to carry out the principle, they should embody it in their Bill and let the interest accrue from the date of the death. They should not cut the theory into two halves, during the first of which the Government were to be entitled to dividends, and during the second only to get interest.

*Mr. TOMLINSON (Preston) said, there was no mystery as to the rule for ascertaining the amount of the estate upon which Probate Duty was payable. It was the personal estate of the testator; and the executor's strict duty was to turn the estate into money as soon as possible, and to distribute the residue of the proceeds of the sale after payment of debts. In law there was no distinction between income and capital for this purpose. The estate, therefore, upon which duty was payable was the value of the testator's property, after deducting debts at the time he obtained possession of the estate, or, in other words, when he obtained a grant of probate. There was therefore no analogy which applied in the case of the present Estate Duty.

MR. WYNDHAM (Dover) said, on the question of principle these words were in flagrant contradiction with the intention expressed by the Government from the very commencement of the Debate, to deal with this Estate Duty as a posthumous charge on the estate of the deceased person. The Government had relieved the Opposition from one of the results they were fearing by giving up much of, if not all, the advantage of retaining the words of the Bill as they stood. The principle embodied in the words which the hon. Gentleman moved to omit was in direct contradiction to one of the principles on which the Government had harped as a recommendation of this Bill. From the first they had said that the Estate Duty was a posthumous duty; but the Solicitor General now compared the income accruing after death to the interest payable upon a debt due under the rule in probate. The objections were—first, that the income was not at all the same thing as the interest upon a debt; and, secondly, the Government had over and over again repudiated any supposed analogy between this duty and Probate Duty. They quoted the analogy when it told in their favour, and repudiated it when it was against them. If they adhered to the theory that this new duty was only an improved graduated Income Tax, if they stuck to the plan of taxing the estate according to this drastic method of taxation, they were bound to accept the Amendment.

SIR F. S. POWELL (Wigan) said, it would be necessary to know what was meant by income, whether it was gross or net income, whether reductions were to be made for repairs that were going on, and whether, if the interest due on a mortgage turned out to be a bad debt, duty would have to be paid upon it? That was a point of considerable importance. It was often difficult to say what sum was necessary to be expended on repairs, and in that case an open account must be kept and difficulty would arise.

***SIR SEYMOUR KING** (Hull, Central) said, the Government wanted, in charging interest on the Estate Duty, to profit by their own ill-doing, and they ought to give the right to take out a provisional certificate for the payment of duty where large estates scattered all over the globe were to be aggregated, just as probate could now be taken out in 10 days on the payment of a provisional sum, which could be afterwards increased or reduced as might be found necessary.

MR. BUTCHER desired to raise the question whether this part of the duty was really covered by the Budget Resolutions at all. Could it be said that this income or interest was property which in any conceivable way passed on the death of the deceased? Were not the Government exceeding the Budget Resolutions in proposing this tax, a tax which, he submitted, was in accordance neither with reason nor justice? The Government were acting in this matter upon an unsound and illogical basis.

MR. R. T. REID, in answer to the question whether "income received or accrued" meant gross or net income, said that unquestionably net income was meant, and if necessary that would be put right. Of course, interest which had not been received, as upon a mortgage, would not be included, simply because it had not been received. The point of Order which had been raised by the hon. Member for York with regard to the Budget Resolutions was a question for the Chair.

THE CHAIRMAN said that, having considered the point of Order, he was bound to say that he thought the subsection went beyond the terms of the Budget Resolution.

MR. R. T. REID proposed that instead of "income" the clause should read that "interest" received or accrued, &c., should be payable. That seemed a reasonable thing.

MR. WYNDHAM asked whether the hon. Member for Islington would accept, at the end of his Amendment, as an addition, the words—

"and interest at the rate of 3 per cent. per annum on the total value of the Estate Duty so ascertained."

Mr. R. T. Reid suggested that in view of the Chairman's decision on the point of Order, and as this was a highly technical matter, the whole question should be reserved to be dealt with on Report.

Mr. A. J. Balfour said, that would hardly be in Order. In order to be within the Rules of the Committee the sub-section must be adjusted in some rough-and-ready fashion now, and, if necessary, it could be amended on Report.

Mr. R. T. Reid said, the best and shortest way would be to accept the words proposed by the hon. Member for Dover, and, if necessary, they could be amended at a further stage.

Mr. Bartley urged that his Amendment should come in first.

Question put, and negatived.

Words inserted.

Sir R. Webster proposed to insert in Sub-section 4 the words, from another portion of the Bill—

> "Up to the date of the delivery of the Inland Revenue affidavit or account, or the expiration of six months from the death of the deceased, whichever first happens."

Amendment agreed to.

On Motion of Mr. T. H. Bolton, the following Amendment was agreed to:—Page 3, line 32, after the first "account," insert—

> "But such interest shall not be included in calculating the aggregate of the estate for the purpose of determining the rate of duty."

Mr. Grant Lawson (in the temporary absence of the hon. Member for Lynn Regis) moved the following Amendment:—Page 3, line 32, after "and the," insert "estate." The object, he explained, was to make it clear that the duty referred to was the Estate Duty.

Amendment proposed, in page 3, line 32, after the words "and the," to insert the word "estate."—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'estate' be there inserted."

Mr. Reid thought it would be undesirable to press the Amendment, as they should then have to go on repeating the words "Estate Duty" instead of "duty" merely all through the Bill.

Question put, and negatived.

On Motion of Mr. T. H. Bolton, the following Amendment was agreed to:—Page 3, line 32, leave out "when collected."

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 3, line 33, after "account," insert "or the expiration of six months from the death, whichever first happens."

Page 3, line 34, before "real," insert "an account of."

Line 34, leave out "at the option of the person paying the duty."

Mr. R. T. Reid moved, in page 3, line 35, after "or," insert—

> "The expiration of six months from the death whichever first happens, or, at the option of the person paying duty."

The Amendment was amended so as to read at the option of the person "accountable for," instead of at the option of the person "paying," the duty.

Amendment, as amended, agreed to.

Sir R. Temple (Surrey, Kingston) (on behalf of Mr. Hanbury) moved the following Amendment:—Page 3, lines 35 and 36, leave out "with interest at the rate of three per centum per annum." He said the sentence to which the Amendment referred was as follows:—

> "Except that the duty on real property may, at the option of the person paying the duty, be paid either on the delivery of the account, or, with interest at the rate of 3 per cent. per annum, by eight equal yearly instalments."

Considering that this tax was levied in a lump sum, and that when it reached a large sum it might become very burdensome on the payer, they were very thankful it should be spread over a term of eight years by instalments. The effect of that mercy, however, was somewhat impaired by the condition as to interest which had to be paid on the unpaid portion of the duty. He believed there was no precedent whatever for the levying of interest upon instalments of taxes. If there was a precedent at all, it ran in a direction opposite to this. There was, he believed, a precedent for a discount deducted upon a tax being paid down on the spot, but no precedent whatever for this levying of interest. This arrangement would fall with peculiar severity when the tax was levied upon real property. In the case of personal property it was possible for the executor to raise the amount speedily by the sale of Stock or other means, but in the case of real property it became necessarily difficult. Therefore, the levying in a lump sum of taxes of this nature on one man was a very difficult matter, and, if the amount were large, would fall upon a poor man with oppressive severity. In these circumstances, while they admitted that the Government were quite right to spread the amount over a term of years by instalment, they submitted that the Government were wrong, very harsh, and very hard in proposing to levy interest upon the unpaid duty, and the words relating to interest at 3 per cent. per annum ought to be struck out.

Amendment proposed, in page 3, lines 35 and 36, to leave out the words—

"With interest at the rate of 3 per cent. per annum."—(*Sir R. Temple.*)

Question proposed, "That the words 'with interest' stand part of the Clause."

Mr. R. T. REID said, the hon. Baronet could hardly expect that this Amendment could be accepted, because it had been a part of the proposal of the Budget from its very introduction by the Chancellor of the Exchequer that this charge should be made, and he ventured to submit that no reason had been adduced since that date which should induce them to alter the arrangement. Real property was treated in this Bill with exceptional indulgence as compared with personalty. ["Oh, oh!"] He was sorry if hon. Gentlemen did not agree with him, but let him point out what was the proposal of the Bill. In the case of personalty this duty had to be paid down within six months or thereabouts, but in the case of realty they could either pay them or, if they thought fit, they could take eight yearly equal instalments in which to pay it. He could not imagine that anyone could deny that in that respect realty was treated with exceptional indulgence as compared with personalty. Surely in the matter of a payment it was preferable to have the option of paying in instalments in eight years, or paying down rather than to be constrained to pay down without having the option of instalments in eight years. He would have thought that that was a self-evident proposition to hon. Gentlemen opposite. In the case of personalty the duty had to be paid within six months; in the case of realty, however, the duty could either be paid within a year or in eight equal yearly instalments. That preference in favour of real property was founded on the ground that real property was in an exceptional position; and, therefore, ought to be treated exceptionally. But he thought that it would be unjust to extend the preferential treatment of real property any further by exempting the yearly instalments from the payment of interest.

Mr. W. LONG (Liverpool, West Derby) said, that with the exception of the Solicitor General, no one yet, in all the discussions on the Bill, had ventured to say that in the Bill there was an advantage given to realty as compared with personalty. The Chancellor of the Exchequer and the few hon. Members on the Benches behind him who had taken part in those discussions had always endeavoured to justify the fact that the Budget proposed to equalise the treatment of real and personal property; and it had never been said, except by the Solicitor General, that in this particular there was a distinct advantage given to realty. He denied that realty was unduly favoured as compared with personalty, because the owner of realty was penalised by having to pay interest on the deferred amount due to the State. How could that be described as an option which gave an advantage to realty? It was the State that would have the advantage in the transaction. The State would have in the land good security for the amount of the original debt, and for the accruing interest, which it would be difficult for it to get in the case of any other property. He did not know what were the reasons which induced the Government to make this proposal with regard to the payment of interest. The difference in the two kinds of property ought to be borne in mind. While personalty could be easily realised in order to pay duties to the State, no one would contend that the owner of realty would be able either to sell a portion of his estate or the whole of it with the same facility and satisfactory result; and, therefore, to charge the owner of realty with interest under the circumstances was one of the most unjust proposals in the Bill. The unfortunate owners of realty were already overburdened with debt; and the Solicitor General knew very well that the option, which he described as an advantage in favour of realty, the owners of realty would in 99 cases out of 100 be compelled to adopt, owing to their inability to pay the duty down, or to realise it by the sale of portions of their property.

*Sir **MARK STEWART** (Kirkcudbright) pointed out that proprietors of land usually received their rents twice a year—oftentimes months after they were due, in some cases unpaid till January and August, instead of November and May; and as they were not allowed to pay the duty to the State in half-yearly instalments, but must pay it in one yearly instalment, half the instalment would lie in the bank, earning no interest whatever, while 3 per cent. interest would have to be paid to the Government. The Solicitor General seemed to think that there was a large sum of money always lying at the bank ready for the Government when the day for the payment of the instalment arrived. But he himself knew of numbers of instances in which a large expenditure had to be made on landed property in order to keep it up to the proper mark, and as there was absolutely no return for this outlay, was it not too much to ask this very high tax in the shape of interest from owners of realty?

Mr. **GIBSON BOWLES** said, he believed that this system of payments by instalments had been devised by the Government solely with the view of getting rid of an intolerable difficulty they would otherwise have found themselves in. It would be impossible for men whose property consisted of realty to pay this tax down in a lump sum, and if there was not the option of instalments the only other course left the Government would have been to seize the land in order to realise the sum required. The Chancellor of the Exchequer was too wide awake to do that, however, for he was fully aware of the difficulties of selling landed property in England. He very strongly objected to the Government persisting in their statement that the Bill was framed with special regard to the interest of the landowner. To say that the offer of payment by instalment was a concession was simply absurd. How could anything be a concession for which you had to pay 3 per cent. interest? No old Jew money-lender even would venture to call it a concession. It had been stated in the House only the other day that money could be borrowed by the Government at ½ per cent. Yet the Government proposed charging the unfortunate landowner 3 per cent. The fact of the matter was, that the Chancellor of the Exchequer got the money at ½ per cent. and lent it to others at 3 per cent. That was what the proposal of the Government came to. Real estate had never yet been saddled with Probate Duty. Why should it be charged now? The framers of the Act of 1858 recognised that real estate could only be regarded as income for the purposes of the imposition of any tax. It was not on the same footing in any way as personalty. They never could compare a property consisting of acres with one consisting of sovereigns. They could never take the acres in the hands and hand them about as they could the sovereigns. He therefore submitted that real estate should only be called upon to pay this new duty by instalments, and that no interest whatever should, during the period of eight years, be charged by the Government on the outstanding debt.

Mr. **BRODRICK** (Surrey, Guildford) said, that in this case the Government would be demanding interest from people who would have to borrow money to pay them. Take the case of an Irish proprietor of land, who was supposed to receive rents from his tenants. The rents due on the 25th of March were not paid till November, if they were ever paid at all. Therefore, in order to pay his yearly instalment the Irish landlord must borrow money at 4 or 5 per cent., and besides that must pay the Government 3 per cent. interest on money that perhaps he has never received himself. The Government proposal was really an unjust attempt to get out of land that which the land had never yielded, and at the same time to save the

Government from the difficulty of having to seize the land to realise their debt. The Chancellor of the Exchequer seemed to have forgotten that very much of the estimated capital value of land produced no income to the owner at all. Take, for example, the case of timber which the owner for life was restrained from cutting down. He had to pay interest on a thing he could not sell. The same argument applied to cottages. All such improvements effected on farms paid no interest on the outlay, and in some instances hardly paid their upkeep. As a matter of fact, as far as the Bill had gone, the landed interest were going to pay on what they had not received, and interest in addition. He protested against the obvious inequality as between realty and personalty which was about to be perpetrated.

Mr. GRANT LAWSON said, he had made a calculation as to what would be the extra burden which would be put on the payers of the duty in instalments by the 3 per cent. interest, and he found it worked out at 10½ per cent. of increase of duty.

Colonel KENYON-SLANEY (Shropshire, Newport) reminded the Committee that Ireland was not the only portion of the United Kingdom in which the rents were received months after they were due. There was hardly a county in England in which it was not the rule that rent was not received for a number of months after it was due. Therefore to ask landowners to pay instalments, with interest, at a time when the rents were still due, was to ask them, most distinctly, to pay on that which they had not received. It had been proved conclusively that there was nothing in the alleged act of kindness on the part of the Government which was deserving of the name at all. It was a mere matter of business, and should be treated as a matter of business.

Sir R. TEMPLE said, he claimed the indulgence of the Committee to say a few words in answer to the Solicitor General who said he had given no specific reasons for his Amendment. He submitted that he had. He had pointed out that the levying of such a large sum as was involved in the proposal must necessarily, in the case of realty, be by instalments, and that the allowance of instalments was not a matter of grace but a necessary concession, and, therefore, interest ought not to be charged. On the other hand, the Solicitor General had not given as against the Amendment one single reason that would hold water.

Question put.

The Committee divided :—Ayes 154 ; Noes 111.—(Division List, No. 93.)

Committee report Progress; to sit again upon Thursday.

CHIMNEY SWEEPERS BILL.—(No. 234.)

CONSIDERATION, AS AMENDED.

***Mr. T. H. BOLTON**: I object. The Bill has not been reprinted.

Mr. LABOUCHERE said, he hoped the hon. Member who objected would take into consideration that there was nothing new in the Bill except that it would not apply to Scotland. One or two little points that the hon. Member objected to had been cut out of the Bill.

Mr. W. JOHNSTON (Belfast, S.) said, he would join in the appeal to the hon. Member not to oppose the Bill.

***Mr. SPEAKER**: The Bill was ordered to be reprinted, but there has not been time for the reprinting. It cannot be taken before to-morrow or Friday.

Consideration, as amended, deferred till Friday.

POOR LAW UNION OFFICERS (IRELAND) SUPERANNUATION BILL.
(No. 240.)

SECOND READING.

Order for Second Reading read.

Mr. T. W. RUSSELL (Tyrone) said, this was a Bill dealing with the superannuation of Poor Law officers in Ireland. He admitted that it should not be brought on after 12 o'clock at night; but inasmuch as the Chief Secretary for Ireland desired it referred to a Select Committee, he would ask hon. Members opposite who were interested in the measure to allow the Second Reading.

Mr. CREAN (Queen's Co., Ossory): I object. It is a Bill which should be considered in a Second Reading Debate.

Second Reading deferred till Tuesday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 13) BILL.
(No. 269.)

Read a second time, and committed.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 19) BILL.—(No. 262.)

Read a second time, and committed.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 146.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

TROUT FISHING (SCOTLAND) BILL
[*Lords*].

Read the first time; to be read a second time upon Wednesday, 20th June, and to be printed. [Bill 279.]

SELECTION (JOINT COMMITTEE).

Sir J. MOWBRAY reported from the Committee of Selection; That they had discharged the following Member from the Joint Committee on Canal Rates, Tolls, and Charges Provisional Order Bills:—Sir Albert Rollit, and had appointed in substitution: Sir Richard Paget.

Report to lie upon the Table.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 5) BILL.—(No. 149.)

Reported [Provisional Orders confirmed]; to be read the third time To-morrow.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 8) Bill.

STEAM TRAWLERS (SCOTLAND) BILL.
(No. 200.)

Order for Second Reading To-morrow read, and discharged.

Bill withdrawn.

LIMITATIONS OF ACTIONS BILL
[*Lords*].

Read the first time; to be read a second time upon Monday next, and to be printed. [Bill 280.]

ARMY (MILITARY SAVINGS BANKS).

Accounts presented,—of the Amounts due by the Public to Depositors on 31st March 1892, and of Receipts, Interest, and Disbursements during the year ended 31st March 1893 [by Act]; to lie upon the Table, and to be printed. [No. 159.]

LOCAL GOVERNMENT ACT, 1888 (SURREY).

Copy presented,—of Order of the County Council of Surrey for amalgamating the Parish of Reigate Borough with the Parish of Reigate Foreign [by Act]; to lie upon the Table.

LOCAL GOVERNMENT ACT, 1888 (WEST SUFFOLK).

Copy presented,—of Order of the County Council of West Suffolk for the constitution of the Parish of Higham by the division of the Parish of Gazeley [by Act]; to lie upon the Table.

TRADE REPORTS (ANNUAL SERIES).

Copies presented,—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1400–1408 (Amoy, Tainan, Ichang, Aleppo, Madrid, Newchwang, Wênchow, Pakhoi, and Hankow) [by Command]; to lie upon the Table.

FISHERIES (IRELAND) (MACKEREL, HAKE, AND HERRING).

Return ordered, "showing, so far as records are available, (1) the quantity and estimated value of mackerel exported from Ireland to the principal English markets during each of the years 1864 to 1893, inclusive; (2) the quantity of mackerel sent by rail from Kinsale in each of the same years; (3) the quantity of mackerel landed at Kinsale during each of the same years; (4) the quantity and value of mackerel landed at most of the principal fishing places (including Kinsale) on the south-west coast during each of the same years; (5) the quantity of hake sent by rail from Kinsale in each of the same years; (6) the quantity and value of hake landed at the principal fishing places on the south-west coast (including Kinsale) during each of the same years; and (7) the quantity and value of herring landed at the same places in each of the same years."—(*Mr. Seymour Keay.*)

House adjourned at a quarter after Twelve o'clock.

HOUSE OF COMMONS,

Wednesday, 13th June 1894.

Notice taken, that 40 Members were not present; House counted, and 40 Members being found present,

BUTE DOCKS, CARDIFF, BILL [*Lords*].

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

MR. KEIR-HARDIE (West Ham, S.): The clause to which I took exception in this Bill has been withdrawn, and I therefore beg to withdraw my opposition.

Motion agreed to.

Bill read a second time, and committed.

SUPPLY.—COMMITTEE.

SUPPLY,—considered in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-5.

£2,732,200, Provisions, Forage, and other Supplies.

MR. HANBURY (Preston) said, he wished to ask, on a point of Order, for an opinion from the Chair. A habit had grown up in recent years of introducing the Army Estimates and the Ordnance Factories Vote at a very late period, just at the end of the financial year when they had to be hurried through the House, and they were at these times informed by the Secretary of State for War that it was important in the interests of the Public Service that the Votes should be got. The result of that was that the Votes were passed with little or no discussion, but they were invariably promised by the Secretary of State for War that he would later on put down on a particular day a Vote of a general nature that would enable them to discuss every subject that could be raised on Vote 1. Sometimes they found that the opinion of the Chairman of Commitees was not that of the Secretary of State for War, and therefore he would like to have the ruling of the Chair whether they might discuss the general questions upon this Vote, which had been put down, as he understood it, that they might discuss not only the subject-matter included in the Vote, but also even the Ordnance Factory Vote, which was not strictly an Army Vote.

*THE CHAIRMAN: I remember at that time I was asked the question whether the general discussion could be taken on a subsequent Vote. If I remember rightly the question put to me in regard to the Ordnance Factory was whether the question could be discussed on Vote 9 for Warlike Stores, and I stated I thought that it could. With regard to this Vote 7, I think it is competent under all the circumstances of the case —I do not for a moment suggest that this ought to be taken as a precedent, but under the circumstances of this case I think it is open to hon. Members to continue to discuss the general question.

MR. JEFFREYS (Hants, Basingstoke) asked if, upon this Vote, it would be in Order for him to refer to the gymnastic training of the troops? If he might do so, he wished to allude very briefly to what was felt to be a great want in the Army generally, and that was the insufficient training in gymnastics and athletics.

*THE CHAIRMAN: I think, under the circumstances, that that would be open to discussion, as it could not be discussed upon any other Vote.

COLONEL LOCKWOOD (Essex, Epping): One cannot discuss anything of a general question except on this Vote?

THE CHAIRMAN: That is so.

MR. JEFFREYS said, that under the circumstances he might be permitted to say now what he had intended to say had not the discussion been restricted and abbreviated on Vote 1. The provision of gymnastic training was felt to be a great want amongst our troops. No doubt, in a general way, the whole system of training had been improved very much of late years. For recruits there was a system of gymnastic training, but after they returned to their regiments, a gymnastic course was not made necessary as part of their training and drilling. What he wanted to impress upon the right hon. Gentleman was that this training should be still more encouraged. One had only to go to the gymnasium at Aldershot to see how immensely the men were improved in their physical and moral characters and in every possible way by going through this gymnastic course. In Aldershot and other camps, however, no proper facilities were given to the soldiers for going through this course of training. There was a large central gymnasium in Aldershot, and the Government paid for the building, but left it to private enterprise and generosity to provide the cricket and recreation grounds attached to that building. Surely that was not worthy a great country like this, and if they had built a gymnasium by public money they ought to have provided the cricket and recreation grounds. There was another point to which he should like to refer. Adjoining this gymnasium a club-house was built entirely for the soldiers, into which every soldier was allowed to go if he was in uniform and get certain articles of food and drink. It was exceedingly well managed, was of immense advantage to the soldiers, and yet it would hardly be believed that the club had to be kept up by private generosity and subscriptions, and had to pay a rent of £100 a year to the Government. He asked, was it not a parsimonious policy to charge these soldiers £100 a year for this club-house, which adjoined the gymnasium built entirely for the training of the soldiers, and which was an absolutely necessary adjunct to that gymnasium? He suggested that the right hon. Gentleman should remit the payment of £100 a year rent altogether. He hoped they should have some statement from the right hon. Gentleman to the effect—first, that this system of gymnastic and athletic training, which was of enormous importance, would be encouraged; and, second, that this rental of £100 a year now paid for the club-house which adjoined the gymnasium would be remitted. A further point to which he desired to advert was regarding the dress of the men. It was well known that in two or three favoured regiments warrant officers were allowed mufti when off duty. Why, he asked, should not other warrant officers in other regiments be allowed similar privileges? If such a concession were made to them, they would appreciate it very highly. It was, for instance, very hard that a warrant officer, who was a very superior class of man, should have to go and work in his garden in uniform whilst officers of the same rank in certain other regiments were allowed to wear plain clothes when off duty. In the case of one regiment, the Household Cavalry, when it was stationed at Windsor, the men were allowed what seemed to him most special advantages in this way. When they went up the river for recreation they were allowed to wear shirts and tunics of white flannel and straw hats, whereas the ordinary soldier was obliged to go in his tightly buttoned uniform and never allowed to put it off from one year's end to another.

SIR D. MACFARLANE (Argyll): Does he sleep in it?

MR. JEFFREYS said, that whatever dress he had to wear must be uniform, and, surely, if during recreation it had been found to be an advantage that the men of one regiment should wear plain clothes it would also be found to be an advantage to extend the same privileges to the other regiments. In a Civilian Army like theirs there should be some relaxation of this kind. He did not ask that plain clothes should be worn in a general way, but warrant officers were a superior class, and if allowed to wear plain clothes in one regiment the officers of the same rank in other regiments should be treated in like manner. There were large numbers of soldiers in his constituency who had asked him to press this matter upon the attention of the Government.

*MR. TOMLINSON asked on what Vote the item in respect of the decorations for Volunteer non-commissioned officers would be taken?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.) should think that it would come in the Volunteer Vote.

MR. DODD (Essex, Maldon) desired to know what had been done with regard to the question of billeting soldiers in public-houses which was brought before the right hon. Gentleman some little time ago, when complaint was made that in many towns there was an excessive amount of billeting? It was then stated that publicans were perfectly ready to do their share, and take part of the necessary consequences of having licences in having soldiers billeted upon them, but it was complained that this billeting had occurred so frequently that it became an enormous tax, and an appeal was made to the Secretary for War to endeavour to provide something by way of special allowances where there was excessive billeting. The answer given on behalf of the War Office was that the figures were regulated by Act of Parliament, and that when the Act was before the House of Commons any change could be made in the figures. Those who raised this question asked that there should not be excessive billeting in any one place, but that the routes should be mapped out so far as possible each year between the various towns. The sum allowed for the breakfast of a soldier by the Army (Annual) Act was 1½d., which to civilians seemed very startling. For providing 10 pounds of oats, 12 pounds of hay, and 8 pounds of straw per day for each horse the publicans received 1s. 9d., so that unless they were able to buy wholesale it was plain that they were losing for horses as well as for soldiers. They on that side were bound to see that the publican had, in these matters, fair play. Many of them thought that the licences ought to be under public control and that various other matters ought to be done; and because they so thought, they were more bound in these matters where they had control to see that the publicans were dealt with fairly and properly. He asked the right hon. Gentleman to state what had been done to prevent excessive billeting in various parts of the country.

Sir H. FLETCHER (Sussex, Lewes) desired to refer to the question of rifle ranges, which, he said, was one of the most important matters the Military Authorities had to deal with. On the last occasion upon which the Army Estimates were before the House, the Secretary for War informed the Committee that improvements had been made in some of the ranges under his control, and he had since furnished him (Sir H. Fletcher) with a Return as to the ranges to which he made allusion. From this Return he found that there were only 47 rifle ranges in the United Kingdom available for use for the Lee-Metford rifle, with which nearly all our regiments were now armed. Practice with that rifle required a distance of 1,000 yards before the target, and at least 2,000 yards in the rear to render it safe. Considering the number of troops now in the United Kingdom, a much larger number of ranges than 47 ought to be provided. He would ask the right hon. Gentleman if he proposed to take further steps for acquiring a larger number of such ranges? At present, according to the Return he had mentioned, there were seven ranges available in the north-eastern military district, seven in the north-western district, including one in the Isle of Man, only two in the eastern district, and two in the western district. And now came a very important district indeed, which was most inadequately supplied, and that was the south-western district, Portsmouth being the headquarters. That was one of the largest military districts in England, and yet he found that the only range available in that district, which embraced several counties, including Hunts, Dorset, and Wiltshire, was at Browndown. Though that had been stated by the right hon. Gentleman to be one of the improved ranges, he believed that experts were of opinion that even at the present time, and with the improvements that had been made, Browndown was not altogether satisfactory. In the Thames district there were no ranges at all for the Lee-Metford. In the south-eastern district there were two ranges. One of these was at Hythe, and must necessarily be taken up by the School of Musketry, which continued nearly all the year round, so that very few targets were probably available for the regular troops practising there. There was another range not far from there in the County of Kent, but the number of targets was limited. The whole of the troops in Sussex and Kent would have to carry out their musketry practice most probably at Lee. In the home district there was a most unsatisfactory state of things. There were two ranges—at Hounslow and Guildford, but the former, he was told, was both unsatisfactory and unsafe. In the Woolwich district there were no ranges available so far. Aldershot, which was the great military centre in England, had, he admitted, a very large, excellent modern range. But then they must recollect that the troops at Aldershot amounted to a very large number indeed, and the range was entirely occupied by the troops quartered there. They might go to Pyrbright in the immediate vicinity of Aldershot which might be available for others, but considering that the Household Brigade occupied the whole of these ranges during the time when musketry instruction was going on that was hardly likely. There was also a range at the Royal Military College, Sandhurst. In Scotland there were a good many ranges and in Ireland also; County Cork had 11 ranges. But the most important military centre in Ireland, which was Dublin, was very inadequately supplied. There were ranges also at the Curragh, but he imagined they were simply for the troops quartered there. As the Lee-Metford was being supplied not only to the Regular troops, but to the Militia, and was promised to the Volunteers, he hoped that the Secretary for War would recognise the necessity of providing a larger number of ranges in different parts of the country. The Sussex Militia were trained at Chichester, and were served out with the Lee-Metford rifle, but as there was no range available for the weapon they were ordered to continue for this training with the old weapons. If there was no range available at Chichester in another year that regiment would have to be taken by some means or other to the ranges at Lee in the County of Kent, and as the distance was something like 80 miles the expense of transportation would be very great. With regard to the general statement of the right hon. Gentleman on the last occasion, he then said with regard to the Volunteers that brigade camps had largely increased in number, of which he approved, and he mentioned that the Volunteers who had received allowances for attending brigade camps in 1893 amounted to 68,000, or an increase of 22,850 as against 1892. He quite admitted that brigade camps were very useful, but he would impress upon the right hon. Gentleman that the attendance of Volunteers at these camps should not be required for too many years in succession. At a brigade camp a commanding officer of battalions had few, if any, opportunities of drilling his men in battalions. Again, there was hardly any opportunity for field exercise, and another important factor in connection with the brigade camps was that the expense of attending them was very considerable indeed to the Volunteers. These camps were of the greatest use and benefit, bringing officers and men together who might otherwise have but the opportunities of meeting so closely, but he hoped that too much pressure might not be put upon the Volunteers in forcing them to attend these brigade camps. With regard to the Musketry Returns, the Secretary for War on the occasion of the last Debate congratulated the Volunteer Force on their increasing efficiency in musketry. The right hon. Gentleman said that it was intended to adopt a new musketry course next year which would have the effect of making the condition of efficiency higher than it was at present. If a higher state of efficiency was to be obtained he did hope it would be done as easily and gently as possible. The Committee must recollect that Volunteers were simply civilians who gave up much time—which meant money—to make themselves efficient, and if higher conditions as regarded musketry were proposed he feared it would not have that beneficial effect which his right hon. Friend so confidently anticipated. He found from the Returns that 132,636 men had in 1893 been trained in musketry as compared with 128,258 in 1892. He was proud, as one of the oldest Volunteer officers now serving, to see that result, because it showed that Volunteers were using their best efforts to make themselves efficient in musketry, and to carry out the conditions which were at present enforced by the authorities. It appeared that 213 battalions fired in the musketry classes, and the Inspector General in his Report said that the shooting of 85 was very satisfactory, 107 satisfactory, and 18 moderate. He trusted that all connected with the Volunteers would induce their men to carry out this musketry training, which was one of the most important duties they had to undertake, and that on the other hand the Secretary for War would not impose such conditions upon them as would defeat the object in view and not enable the Volunteers to make themselves as thoroughly efficient as they were anxious to be. He hoped the right hon. Gentleman would consider the points which he had ventured to bring under his notice.

*THE CHAIRMAN: I was asked at an earlier stage of the proceedings if it was competent for those who wished to discuss the health of the Army to discuss it in general terms on this Vote. I thought at first that the Medical Vote would afford a more convenient opportunity for raising such a discussion. I have since looked at the Medical Vote, and I find that an item has been omitted which formerly appeared. I think, therefore, if it is the desire of the Committee to discuss that question on a general discussion, it will be open for them to do so.

COLONEL LOCKWOOD intimated that at a later stage he and the hon. Member for Basingstoke would call attention to the Contagious Diseases Act.

DR. FARQUHARSON (Aberdeenshire, W.) said, it would be in the recollection of the Committee that at the end of the last general discussion on Army affairs, he commenced to bring before the notice of the Secretary for War a grievance in connection with the Royal Artillery officers. He did not make any apology for again referring to this subject, although he was aware the right hon. Gentleman had already given him, in answer to a question, a decision which might be considered final. At the same time, he thought it undesirable that any body of men now serving the Queen in the Army should be allowed to sit down under a sense of wrong and grievance without having their case—however imperfectly—put before this House. He thought he could not do better than make one or two short extracts from a very able statement drawn up by the hon. Member for West Belfast, whose absence on this occasion he greatly regretted. Taking the consideration of the question from the period before purchase was abolished until now he wished to tell the House very plainly the awkward position in which certain old members of this distinguished corps, who entered before purchase was abolished, were now placed in. He would just put the matter before the House in the words of the hon. Member for West Belfast, who said this: that the prospect of the Regulation of 1890 was destroyed by the issue in 1892 of a Circular signed by the Deputy Adjutant General of the Royal Artillery, in which the officers referred to were told that they might either retain their posts as regimental majors on active service, in which case they lost all Army promotion and were passed over by men in every other branch of the Service far junior to them, or they might accept the terms of the Warrant of 1890, and apply for the rank of lieutenant-colonel upon half-pay, subject, however, to the very serious condition that the moment they accepted the half-pay rank they thereby lost all claim to subsequent employment; in other words, their Army career was at an end. This seemed to him a hard and painful dilemma in which to place these officers. They were not very numerous in number; they had served from before the period of the abolition of purchase, and they were all in the most distinguished practical exercise of their profession, being in active command of batteries at Woolwich and elsewhere. The fact of the matter was, that by this last Regulation of the War Office they were actually penalised for doing good and active service. These were the very men who were the keenest, best educated, and most efficient, and who would be among the first to be called upon, if war broke out, to do the most active, useful, and dangerous service. These were the unfortunate men who were being penalised in this kind of way, and perhaps the right hon. Gentleman might, when he replied, be able to give them some real *bonâ fide* reason why this strange condition of things should have taken place, and why these excellent officers should be penalised for their energy, keenness, and ability. If by pursuing such a course any advantage would be derived by the country, or there would be any increased efficiency in the Army from it, no doubt these gentlemen would waive their own claims in the interest of the good of the community; but they were satisfied such was not the case. They would like some public statement of the reasons that had induced the Military Authorities to place upon them this strange and invidious distinction. What they desired was that the old Warrant of 1882 should be restored, and that they should have the opportunity of obtaining the brevet rank of lieutenant-colonel, after seven years of service as major, on active service and full pay. If that were not possible, as these officers were limited in number, it might be possible for their individual cases of hardship to be taken into the consideration of the War Office. He hoped that they might have some reply which might be, at all events, to a certain degree, satisfactory to the officers in whose cause he was now pleading.

*Mr. TOMLINSON (Preston) commented on the inadequacy of the existing rifle ranges and the necessity, in the interests of the efficiency of the Army, of increasing their number and rendering those already in existence as accessible as possible. The Volunteer Corps with which he was connected had formerly a range within six miles of Preston, and it was quite safe until the Martini-Henry rifle came in. It was then condemned for the Martini-Henry rifle, and it would be, of course, absolutely useless for the Lee-Metford rifle. They had an excellent range at Chipping within 11 or 12 miles, but the difficulty to the Volunteers was to get over the five miles between the railway and the range in time to get their shooting done before dark. He suggested that a light railway should be constructed from Longridge, where the railway ended, to Chipping, a distance of five miles; and such a light railway would not only serve the purposes of the Volunteers, but would prove of advantage in diminishing the present heavy expense of transport to the camp at Chipping. He also suggested the advantage of providing short ranges so that the recruits could be taught to fire with precision with light charges at small objects at a short distance before they were taught long-distance firing, contending that this would result in a saving of time and an increase of efficiency, whilst comparatively small ranges might be provided at little expense.

Sir A. ACLAND-HOOD (Somerset, Wellington) observed that the range accommodation in Ireland was absolutely inadequate for the proper training of the troops. He knew that something had been done at the Curragh with a view to effecting an improvement in this respect; but he wished to know had any steps been taken with a view to buying the land at the rear of the ranges at the Curragh? because until it was bought it would be impossible to carry out field firing on any large scale. There was nothing more important than that field firing by battalions should be carried out in Ireland, but he believed he was correct in saying there was not one single range in that country in which battalion field firing could be carried out, and even in England there were few ranges suitable. It was so absolutely essential that soldiers should be trained to shoot under similar circumstances to those they would meet with on active service that anything which would enable field firing to be carried out under more favourable conditions would be of advantage to the Army. He knew it was almost impossible to get tracts of land near garrison towns extensive enough to be used for field firing, but the accuracy of the Lee-Metford rifle was so great that ranges could be made of 200, 300, and 400 yards where target firing could be practised, and they could be so constructed that they would be no more dangerous to the public than an ordinary shooting gallery. Again, where large tracts of land were going out of cultivation, such as was unfortunately the case in Essex, large ranges might be made and the troops taken there to practise long-range and field firing. The subject was one of such great importance that he pressed it on the attention of the Government.

Colonel LOCKWOOD agreed that more rifle ranges were necessary, but said that the Secretary for War must have extraordinary difficulty in acquiring land adapted for the present Lee-Metford rifle. He had a proposition to make which would place the right hon. Gentleman in the position of being a double benefactor both to the Army and to agricultural distress. There was no range available in the Eastern district for the Lee-Metford rifle. There was a large tract of land close to the railway, within easy distance of Colchester and Warleigh, which, he believed, might be readily purchased, and which would be available for both long-range and field firing for the whole of the troops in that district. Something should be done in the direction he had indicated, and if such a site for a range were acquired it would serve both for the Home District and the Eastern District.

MR. BILL (Staffordshire, Leek) inquired whether anything had been done to provide a range for the Lee-Metford rifle at Cannock Chase, which was absolutely necessary for the Militia regiments which had their annual training there? He and the hon. Member for Lichfield had an interview with the Secretary for War on this subject, when they brought forward some pregnant facts with reference to the great case of transporting Militia and Line regiments to other places, because there was no adequate range at Cannock Chase.

MR. CAMPBELL-BANNERMAN said, it would perhaps be convenient if he said a few words on the subject of rifle ranges now. He was not at all surprised that so many Members of the House had called attention to it, because it was no doubt one of the greatest difficulties, if not the greatest, which confronted the War Office. All he could say really was in very general terms. He was aware of all the necessity that existed, but he was also aware of the enormous difficulties that stood in the way in every direction. Perhaps the most salient case was that of the Dublin District. There was a range there which would be suitable for the purposes of the Dublin garrison, but the War Office were engaged in transactions with the owner, and in such cases they inverted the ordinary process of instruction in rifle shooting, and generally began at a long range, coming to close quarters afterwards. Some points of legal difficulty had been under consideration, and he earnestly hoped that they might be got over, and that the Government might finally be able to acquire the range to which he referred or some other suitable range. But the matter could not be hurried more than it had been, and in the meantime the authorities were fully alive to the great disadvantage under which the troops in that district would remain until a settlement of this sort was made. The hon. Member for Preston had suggested the construction of a light railway to facilitate access to the Chipping Camp. That was a matter which might be considered; but, on the whole, it was evident that not only the troops, but the Volunteers, would have to face the fact that they would have to go a greater distance for shooting than they had gone hitherto. They could not expect that ranges suitable for the new rifle could be found everywhere, and, in the case of the Volunteers, he hoped that they would in most cases be able to join their resources in obtaining ranges, so that one range might be available, with more or less convenience, to a good many different corps. With regard to the military districts, the same process, he was afraid, must be found inevitable, and the troops must be taken to the ranges at considerable expense to the public. His hon. Friend had said there was no range fit for the Lee-Metford rifle in the Eastern District. That was not so now, and he wished to state that the Landguard range had been completed and was now in working order. The sum of £20,000 a year was taken in the Estimates for the purpose of providing and improving ranges, and he did not think they could do better than go on feeling their way and expending this money He assured the Committee that the Military Authorities were fully alive to the necessity of moving forward in the matter, and they were constantly looking out for suitable sites. Cannock Chase had been visited, and the whole of the facts were pretty well ascertained. It was a question of money, and, unless the House of Commons were willing to indulge in some very large expenditure of money, he was not very sanguine of being able to do much on a large scale; but, within the limited resources for which the Government thought it right to ask, they were doing the best they could, and he hoped that gradually they would be able to meet the wants, not only of the Regular Forces, but of the Volunteers, which existed to a growing extent.

*MR. BRODRICK (Surrey, Guildford) asked the right hon. Gentleman to supplement this interesting statement with regard to the ranges by telling them to what extent the Volunteers had been able to use the Act of 1892, which empowered them to borrow money for ranges.

MR. CAMPBELL-BANNERMAN: The extent to which those powers have been used I cannot exactly say, but it is recognised that they have power to buy land for this purpose.

*Mr. BRODRICK: There have been applications?

Mr. CAMPBELL-BANNERMAN: There have been applications, but I cannot at the moment give any definite information. I believe a Return on the subject is to be furnished to the Committee on the Volunteer Act to-morrow.

Mr. BODKIN (Roscommon, N.) wished to call the attention of the right hon. Gentleman to a tolerably recent Regulation in regard to a most meritorious class of non-commissioned officer, and a Regulation which pressed very hardly upon them. Some time ago there was issued from the War Office a Rule to the effect that after that date non-commissioned officers should not be recommended for a commission after the age of 24 years. The result of this was that a certain number who had entered the Service on the faith of the existing Regulations, and who looked forward, by their good conduct and the exercise of their abilities, to pushing themselves into the position of commissioned officers, were shut out from the prospects which had, probably, induced them to enter the Service by the passing of this Rule. He suggested that it would only be just that the Rule should be made to apply only to the men who entered the Service after its issue, and leave it to those who had entered on the faith of the old conditions to attain, if they could, to a higher rank. He asked that this Rule might be deprived of its *ex post facto* effect, and might only apply to those who entered the Army after its issue, and therefore knew what was before them.

Major DARWIN (Staffordshire, Lichfield) supported the appeal of the hon. Member for Roscommon, and urged that to make this Rule retrospective was to impose a great hardship on soldiers who had entered the Army on the old conditions.

Mr. MACDONA (Southwark, Rotherhithe) desired to know if the Secretary for War could hold out any hope that the shooting on Wimbledon Common would be put a stop to? He noticed that the Duke of Cambridge had written a long letter to the Burial Board of Putney expressing his sympathy with the people there in their protest against this rifle range going on any further. Wimbledon was a very large and populous district, the Common there was used very extensively by the people of London for recreation on Saturday afternoon, the very day on which these rifle competitions were constantly going on. Not only had a poor gravedigger been shot, but many a golfer had been over and over again hit with splinters. He hoped the Secretary for War would put an end to this nuisance.

Mr. CAMPBELL-BANNERMAN observed that the question of Wimbledon was, as the hon. Member knew, in a very acute stage just now, owing to the melancholy occurrence which took place a short time ago. The difficulty about the matter was that certain Volunteer corps had a right to use the ranges. If the ranges were dangerous they must, of course, remain closed. On strong representations which had been made to him he had, however, authorised the re-opening of the short ranges up to 300 yards, and, pending further inquiries into the whole matter, the question of the longer ranges was in abeyance. The public must, of course, be protected, but the difficulty was that certain Metropolitan Volunteer corps possessed rights to use the ranges. They had no desire to put these corps to any unnecessary trouble or inconvenience, and all the circumstances would be duly considered. With reference to the question which had been raised by the hon. Member for Roscommon, he had to say that in regard to the age for promotion from the ranks, a comparatively low age had been fixed, because it had been found very inconvenient that one officer should differ greatly in age from his brother officers. No doubt the Order might have had the effect of cutting out certain candidates for promotion. The Military Authorities who exercised the power of selecting on the representation of the officers of the regiment had to choose from among those candidates, and it could hardly be said that, in such a state of things, a right was constituted on the part of the individual. If, in the exercise of their discretion, and with the interests of the Army in view, the Military Authorities thought it was not desirable that any men over 24 should be appointed, they had only to act accordingly. He had said this in order that the matter might not be misunderstood. It was not desirable to interfere with

Rules which seemed to him salutary Rules in the interest of the Army.

MR. BODKIN said, that those of the officers who were within a few weeks or a few days, as the case might be, of the limit appeared to him to have a grievance. The Rule did not exist when they entered the Service, and their chance of promotion should not be taken from them because of their being a week or two or a few days over 24 years of age. Men should not have their prospects in life destroyed by an arbitrary Rule of this kind.

COLONEL NOLAN (Galway, N.) said, he thought the question brought forward by the hon. Member for Roscommon deserved more attention than the Secretary of State for War appeared to have devoted to it, as many men were likely to suffer hardships. The effect of limiting the age to 24 years was practically to prevent all save those who entered the Army as gentlemen from obtaining promotion. He was not going to define what was meant by the word "gentleman." In his view any man who entered the Army ought to have a chance of obtaining promotion. If a man joined the ranks at the age of 18, it might be impossible for him to work himself up in six years. He knew a man, the son of a Peer, who joined the ranks and was promoted to be sergeant. The Colonel called the other sergeants and said to them, "Have you any objection to this man being made sergeant-major?" The answer given was, "No; not if he is to be cleared out and get his promotion soon." The promotion was given almost at once. Men who were promoted in this way often belonged to a family of officers; they were the smartest men in the regiment, not unfrequently with servants of their own. Gentlemen like this could obtain promotion, but it was practically impossible for the son of a blacksmith or a carpenter, even if fairly well educated, to rise to the position of sergeant-major and obtain a commission within six years. In the French Army a private very often in 8 or 10 years worked himself to the position of *sous-lieutenant.* With regard to the rifle ranges, the necessity for the troops being able to shoot well was generally recognised, but it was said that they should not practise at ranges with houses anywhere near them. But even if a range were started in the New Forest people who visited the Forest objected. Wimbledon was spoken of and the Commander-in-Chief was quoted; but the Duke of Cambridge did not pretend to interfere as Commander-in-Chief. He interfered merely as a large proprietor of villa residences in the neighbourhood. There must be ranges if the Regulars and Militia and the Volunteers were to be efficient with the rifle. There was, no doubt, great difficulty in regard to the ranges, and there must of necessity be a certain amount of risk; but if shooting was to be put a stop to because golfers "could not get into the ninth hole," he thought it would have been much better if the Leader of the Opposition had never taken to golf and thereby given it such an advertisement.

MR. HANBURY (Preston) said, it would be a fatal step to prevent men working up from the ranks or to give the soldier the idea that his career would close in the non-commissioned ranks. Some of the most admirable officers who had risen to the position of colonels and generals had originally been in the ranks. He thought that 24 years was a very early limit of age to fix, and he desired to back up the appeal which had been made to the Secretary of State on the subject. There were a certain number of outfit allowances given to men who received commissions from the ranks, but he was not sure that these had all been distributed. He had heard that where two candidates presented themselves for promotion, preference was given to the one who would not require the £100 or £120 for outfit. He did not know how far this statement was accurate, but if it were true the system should not be encouraged. Every advantage ought to be conferred on deserving men in the ranks. Clearly anything which would have the effect of stopping promotion at an early age would have a bad effect on recruiting, though he did not suppose that nowadays every private soldier supposed that he had a Field Marshal's batôn in his knapsack.

MAJOR DARWIN said, the Regulation applied to all men except those who had performed specially meritorious service or distinguished themselves in the field. He understood that the object of the Regulation was to allow of promotion and prevent a back-door method of getting into the Army. He trusted that in cases where it was found to work hardly the Regulation would be carefully applied.

MR. CAMPBELL-BANNERMAN said, he was very lukewarm with regard to back-door entrances into the Army, and did not think that there should be an undue proportion of promotions from the ranks. It was to the interests of the private soldier that they should look, and, of course, they could not forget that he had other positions open to him which were not in the combatant ranks—that of quartermaster and ridingmaster, for instance. He believed that the Regulation would not have the effect anticipated. At least, he should be sorry if it had. Their object was to see the promotion of the proper men; at any rate, he would look into the matter. As to the outfit allowance, his impression was that there were a certain number of outfits provided for. A certain sum was set aside, and when that was exhausted, he imagined, only those were promoted who could do without the outfit allowance. So far as he had investigated the matter, he should not think the allowance was used in the injurious way suggested.

MR. HANBURY said, he should object even to the outfit allowance ceasing when the sum set aside for the purpose had been exhausted. His information was that the allowance had not been made for the past 10 years, and that there had been numerous cases where men had been promoted on the understanding that they would not ask for the outfit allowance. He wished to obtain an assurance that this sort of thing would not continue in the future. It ought to be at least made clear that so long as the outfit allowance was not exhausted it should be given to everyone indifferently. When the amount available was exhausted the Secretary for War could take money from other Army Votes for the purpose. He had a perfect right to do that. It would be useless to tell Members of the Public Accounts Committee that the Government when they desired to do so could not take money from one Vote and apply it to the purposes of another.

COLONEL NOLAN said, he should like to hear a definition of "meritorious service."

*SIR G. CHESNEY (Oxford) said, it was well known by those familiar with the Army administration that even in peace time with their comparatively small establishment there was great difficulty experienced in keeping that establishment full. The official Reports might say that the recruits came up satisfactorily to the standard, but those behind the scenes knew very well that even in the piping times of peace the regulations for ensuring the physical efficiency of the soldier had to be more or less disregarded or dealt with with considerable latitude. This was not satisfactory, because if they could not be sure of maintaining the strength of the Army in peace time they might be certain that when an emergency arose they would not be able to procure the necessary augmentation. It came to this that if the Army was to be maintained, with the general rise of prices throughout the country and the general improvement of all classes, it would be necessary, sooner or later, to add some considerable inducement and attraction, and it was very desirable to do this, if possible, without adding materially to the charge on the taxpayer. The point he urged was that it should be made easier for a soldier after he retired to enter the ranks of civil life and obtain employment. The position of the soldier in this matter had been greatly altered of recent years owing to the introduction of the short-service system. When a man engaged for what was practically a lifetime he became entitled to a pension and was independent when he left the ranks. Now, however, after five or six years, or perhaps even a shorter period, he returned to civil life and found himself out of gear with the line of civil employment with which he had formerly been familiar. He was, therefore, very much handicapped in his endeavour to obtain work. This was fully recognised by the Government of the day and the House some years ago when they appointed a Select Committee to consider what means could be adopted to facilitate the employment of the soldier on discharge. The Committee was a strong one, the right hon. Gentleman at the head of the War

Office being a member of it. A Report was presented in 1876 which pointed out that there were two things which should be done—the admission of soldiers into Government employment must be facilitated, and measures might be taken to assist towards their being more largely introduced into employment under private employers of labour. The Committee recognised the fact that under the present system of service, appointments to all the higher grades of the Civil Service were regulated by open competition. The Committee were very careful, therefore, to avoid trenching on the principle of competition, but they pointed out that there were a large number of lower appointments—such as those of messengers and junior clerks—for which discharged soldiers were well fitted. The Committee also took a great deal of valuable evidence from private employers of labour—especially managers of the great railways—to the effect that they found soldiers admirably fitted for many kinds of employment. Nothing could be more satisfactory, as showing the discipline of the Army, than the evidence of these witnesses. It was understood that the Report of the Committee would be acted on; but a very remarkable Paper was published about three years ago, showing how little had been done towards carrying out the recommendations. This Paper deserved the careful consideration of all those who had the interests of the Army and of the taxpayers at heart. It showed that less than one-fifth of the subordinate appointments such as messengers in the Public Offices were occupied by discharged soldiers, and that only 1 per cent. of the subordinate clerical appointments were filled by them. Knowing what admirable clerks were to be found in the Army, there could be no doubt, that the principle advocated by the Committee and generally accepted by the House had not been acted upon. The different Government Departments, possibly, were jealous of interference with their patronage, and he ventured to think that the time had arrived when a further inquiry should be made into the subject to find out what progress had been made and what were the difficulties in the way of the furtherance of this system. If there were objections to the employment of discharged soldiers let them be shown. He should not have believed if he had not heard a whisper to that effect that this proposal would have met with opposition from any quarter. Both sides of the House were equally interested in the efficiency of the Army and of saving the pockets of the taxpayers. He had heard it said that it would be unfair to persons engaged in civil employment to expose them to the competition of discharged soldiers. If such a contention were raised, it was easy to show how unfounded it was. Surely, if a man withdrew for a portion of his life from competition—and did so at the expense of the taxpayer—the labour party was to that extent a gainer, and could not complain if that man at the end of a few years once more entered the labour market. It must be admitted that a soldier coming back from his military career was under great disadvantage as compared with all other classes. For many years he was removed from civil life, and he returned to it a comparative stranger, heavily handicapped. The State having put him at the disadvantage ought, as far as possible, to restore him to the position he would otherwise have occupied. No expenditure was asked for to the amount of a penny; it was merely a question of appointments to small posts which required to be filled by reliable men. In every other country in the world a large proportion of the subordinate public offices were reserved for old soldiers; and if that were regarded as sound policy abroad, where the armies were recruited by conscription, still more in this country it should be adopted in order to induce men to join the ranks. Soldiers had a strong claim to the gratitude of the nation. In certain quarters the notion was entertained that a soldier while in the service was a mere idler—a useless idler—giving no return for his maintenance. It would be hard to justify that belief. Soldiers, in their own way, worked just as hard as any other class of the community. Not only was their work hard, but it combined the element of danger. It was hardly necessary to say that the trade of England turned largely upon the maintenance of our colonies, and the soldier sent out in their defence was doing work at least as valuable as other men. It would not have been necessary to say a word on the matter but for the popular notion that men who went into the Army did no work. Soldiers serving in the colonies, or still more in India, liable to the consequences of duty in regions of pestilential jungles, were certainly not useless idlers. No class of the population was deserving of greater consideration from the State than retired soldiers. Formerly, no doubt, the Army was recruited in part from the most ignorant and lowest class, but nowadays the soldier was drawn from an admirable class, the sober and well-conducted working men, and fully represented their good qualities. Discipline further benefited him, and the soldier came back to civil life greatly improved by his military experience, and should have every chance of turning out a good citizen. Opposition, it was therefore to be hoped, would not be offered to the reasonable proposal now submitted to the House. The Government was not asked to expend money or to give any pledges; all that was asked that it should be ascertained what could be done by good organisation and care to provide extended employment for old soldiers on leaving the Service. He hoped it would not be necessary to move for a reduction of the Vote, and if the Secretary of State could give an assurance that attention would be given to this matter, great satisfaction would be felt by Members of the House, and by the public, who were interested in the welfare of the soldier.

*GENERAL FITZWYGRAM (South Hants, Fareham) said, he wished to urge upon the Secretary for War the claims of the senior non-commissioned officers in the Army to employment in Government Departments on their discharge from the Service after completing a term of 21 years. He fully admitted the claims to consideration of the ordinary Reserve men—those who had served 6 or 12 years only, but their claims were by no means so strong as those of the old non-commissioned officers, for they were younger men and better able to start a new life. But the men whose case he was pleading that day, although they had had an excellent training, found no counterpart in civil life. They had learnt the trade of soldiering and no other trade, and they were turned adrift at the age of 41 or 42, too late in life to begin learning a new trade and to make a new start. They consequently had very little chance of securing civil employment. The hon. Member for Battersea a few nights previously had stated that a soldier workman had no more claim to these appointments than a civilian workman, but he dissented from that view. A civilian took up his trade at the age of 18, and at 40 was at his best, earning the highest possible pay, and, if a steady man, able to continue doing so for many years. The case of senior non-commissioned officers discharged at the age of 40 was exactly the contrary. He hoped the Government would consider the claims of the senior non-commissioned officers—a body of men who had done good service, and whose character would bear every inspection—to employment when they left the Service.

MR. HANBURY (Preston) said, he did not know what the Secretary for War was going to do in reference to the Bill of his hon. and gallant Friend, but he feared that if it were intended to refer it to a Committee it would involve the shelving of the question for an indefinite period. This was a matter on which the Government ought already to have made up its mind, and he was afraid that it had done so, but in a wrong direction, because if they looked at the lists of messengers engaged in the various Public Departments they would see that the claims of these men for employment had practically been ignored. He was not sure that either the War Office or the Admiralty set a good example in this matter, for the latest Returns showed that they were as great sinners as the other Departments. He thought that the views of the hon. Member for Battersea (Mr. Burns) on this subject had been somewhat misunderstood. He had had many conversations with the hon. Member on the subject, and believed his objection was not that soldiers should be selected for posts which civilians might occupy, but that civilians were placed at a disadvantage in competing for these posts because the pensions of Reserve soldiers were taken into account in fixing the remuneration which was given. These men ought to receive their pensions in addition to the full pay which they could earn as messengers, and he fancied the system of deduction now in vogue was a relic of ancient days, when men left the Army with good pensions and in no way incapacitated for work, and then secured engagements in the Civil Service.

Mr. CAMPBELL-BANNERMAN: With regard to the point raised by the hon. Member for Preston, I should say that I regard the pay of Reserve men rather as a retaining fee than as pension or pay in the ordinary sense, because they are under an obligation in case of necessity to serve in the defence of their country. To deduct that retaining fee from a man's pay as a messenger will, it seems to me, be unfair. I can assure the hon. Member for Preston that the War Office employ no men as messengers who have not served in the Army. But it is misleading to talk of these posts as if they can supply a career for all discharged men. There is only a handful of them, after all, and the number of vacancies during the course of a year is trifling. To come now to the main point, I see no reason why the Committe asked for by the hon. and gallant Member for Oxford should not be granted. In 1877 the subject was fully investigated by what was known as Mr. Childers' Committee, who made certain recommendations, and it is reasonable that after this interval of time another Committee should consider how far those recommendations have been carried out, and what the position of the matter is now. The Government, therefore, will offer no opposition to a proposal for appointing a Committee if my hon. Friend will put one down. I must say, however, that I think it would be dangerous and wrong to promulgate the idea that soldiers are to have a monopoly of employment in the Public Service, or that Railway Companies and other great employers of labour can be forced to employ soldiers. The Government cannot guarantee anything that can be called a career for the soldier after he leaves the colours, and nothing but mischief is done by using language encouraging impossible expectations. At the same time, I do not, of course, say that no effort should be made by the Government of the country to provide employment for these men, and I am always very glad to take part in any endeavour for that purpose. But we must always remember that there is a strong feeling among the civilian population that no undue privilege, where it can be avoided, should be given to the military man. There are other classes of the community, who have done equally profitable service to the State and the country, who ought not to be shut out from employment by the unfair competition, in any degree, of the old soldier. With the view of the subject being considered in all its aspects, I think there should be on the proposed Committee some representation of the more civilian feeling than is usually expressed by hon. Members who take a more direct military view of the question. I myself take the military view; but, at the same time, I think the very strong civilian view of the matter that exists cannot be disregarded. Under the circumstances, I am glad to be able to announce that the Government will offer no opposition to any Motion by the hon. and gallant Member for the appointment of a Committee.

*Mr. BRODRICK said, he was glad to be able to congratulate the right hon. Gentleman on having made during the past three months considerable progress in his views on this subject, and on having consented to the appointment of a Committee. He gathered from investigations recently made by an hon. Member that the movement set on foot by the late Government for the employment of Reserve soldiers in the Post Office was not now being carried out to the same extent as under the late Government, and he feared the Postmaster General did not feel the same degree of interest in the matter as his predecessor. He was sorry the right hon. Gentleman was not in his place so that they might have his views on the point. The Secretary for War in his observations, too, had been much more guarded than they might have expected him to be in view of the nature of the report he signed 18 years ago. It had never been claimed that soldiers should have a monopoly of employment under Government, but they did contend that Reserve soldiers, by reason of their having been in the service of the State, had a greater right to employment in the Government offices than ordinary citizens, who probably had rendered the State no service at all. Large employers of labour felt some hesitation in engaging men who were liable to be suddenly called away for drill or service, and they were unwilling to take action in the matter unless the Government showed an example. Having regard to that fact, and to the fact also that the subject had stood still, even if it had not gone back, during the past two or three years, he was glad to hear the right hon. Gentleman signify his intention not to oppose the appointment of the Committee, whose operations would, he hoped, prove of practical value and effect. Interest in this question was by no means confined to Members in that House. When he was himself at the War Office, he received letters from a large number of persons in the country urging that the Government should take further steps in the direction of employing Reserve soldiers.

Mr. JEFFREYS said, he had a few observations to make with regard to the health of the Army, and unpleasant as the task before him was, he felt it to be his duty to fulfil it, seeing that he represented in that House so very large a number of soldiers. Representations had been made to him as to the increase of contagious diseases among the troops—an increase formidable and terrible in its degree, not only in England, but in other parts of the world, and especially in India, and in the West Indies. A Return granted by the right hon. Gentleman at the beginning of the present year gave detailed information as to these diseases. It was called "The Army, average numbers at Home and Abroad," and he must ask the attention of hon. Members to it. The hon. and gallant Member for Oxford told them a few minutes previously that the soldier deserved the consideration and gratitude of this country; how could they better extend that to him than by keeping him in good health? The Return to which he had alluded showed that the health of our troops was getting worse in every part of the world, and that disease in its most terrible form was rapidly spreading among them, to the great danger of our future population. The right hon. Gentleman had said, since granting the Return, that it showed some irregular results, but if the Committee would turn to it they would find that it certainly showed a terrible regularity in the increase of the disease in recent years, though that increase was less in proportion at home than at foreign stations. He very much regretted having to refer to these disagreeable details, but the Return showed that the number of soldiers admitted to hospital for cases of secondary syphilis, which medical men had informed him was the worst form of the disease, was 21·2 per 1,000 in 1871, whereas during the last three years the figures had risen to 33, 35, and 37 per 1,000. If hon. Members turned to page 5 of the Report dealing with foreign stations, they would find that, while in 1879 the number of cases of secondary syphilis was 7·8 per 1,000, in 1892 it was 20·9 per 1,000. It had thus nearly trebled in the time. Taking the details it was shown that in Malta the percentage of cases in 1879 was 6 per 1,000, and in 1892 it was 18·6; in the West Indies 3·9 per 1,000 in 1880, and in 1892 48·3 per 1,000, a frightful increase; in South Africa 19·1 per 1,000 in 1879, and 68·5 in 1892; China, 11·2 per 1,000 in 1879, and 58·4 in 1892; in Bengal, 21·8 per 1,000 in 1881, and 55·1 in 1892; in Madras 25·3 per 1,000 in 1880, and 74 in 1892; and in Bombay 22·8 per 1,000 in 1880, and 50·4 in 1892. Now, he ventured to ask the Secretary for War what he was going to do in view of that appalling state of affairs? In presence of the great improvement in medical science during recent years this increase of disease was perfectly startling. An officer who brought home a detachment from India the other day told him that half his men were down with the disease, and some of them were so weak as to have to be carried on and off the ship. In the best interests of the country, as well as of the Army, the matter demanded serious consideration. It was a horrible thing that our soldiers should thus be wasted by disease, and it was a serious thing for the country; for if the Army, especially in India, were suddenly called upon for active service, it would be found that one-half of the men were incapacitated. He wished to know what action the War Office intended to take to provide some remedy to combat the evil? He thought it advisable that a Committee of medical men should be appointed to investigate the question, and, if possible, to suggest a remedy. If there was any necessity for a Committee to inquire into the question of finding occupation for discharged soldiers, surely there was a still greater necessity to inquire and see that the health of the troops was so maintained as to fit them to undergo military fatigue. When they had a Report like this, and looking through it saw that in almost every instance this terrible disease was increasing everywhere throughout the ranks of the Army, not only in this country but more especially upon foreign stations, then, he said, it demanded the attention of everbody who was interested in the welfare of the Army, and he hoped the right hon. Gentleman the Secretary of State for War would be able to suggest some remedy. Unless a remedy was quickly found, he believed that the troops would not only be decimated, but that if it were found necessary to call them out it would be found that a half or one-third at least would be in hospital. It was upon these grounds that he asked the Secretary of State for War to turn his grave attention to this subject, and at all events assure them that he thought it worth while to appoint a Committee of experts to go into the matter.

COLONEL LOCKWOOD said, this was an extremely disagreeable question to approach in Committee, but it was one so important and vital to the health of the soldier and consequently to the nation at large that in his mind it would be unquestionably wrong if it were passed by, however unpleasant and even loathsome it might appear. Those of them sitting on both sides of the House who were old soldiers had never had but one opinion upon the very vexed question of the repeal of the Contagious Diseases Acts; and it was a curious fact that—although he was aware that a strong opinion to the contrary prevailed—if they took the Army at large there could not be discovered any person in authority who, if he had a free hand, did not acknowledge that consequences of a most fatal character had resulted from the repeal of those Acts. He was bound to make these representations to the Committee, because the matter was one of growing and urgent importance. His hon. Friend the Member for Basingstoke (Mr. Jeffreys) had quoted figures, especially applying to stations abroad, which showed that there was an alarming increase of disease. The private soldier under any circumstances was an expensive article to the taxpayers of the United Kingdom, and it was only right, therefore, that they should do everything in their power, in the interests of the nation as well as in the interest of the soldier himself, to prevent disease, which not only incapacitated him from duty, but often entailed the most hideous and frightful sufferings upon his descendants. Now that this question had assumed such a burning aspect, he should suggest that the least that the Secretary of State for War could do was to appoint a Committee to inquire into the subject. The Return before them showed that there was a most appalling increase of disease amongst the soldiers stationed in India, and if they had regard alone to the serious condition of affairs there he thought the right hon. Gentleman ought to interfere to the extent of appointing a Committee to conduct an inquiry. He did not suppose that such a Committee could inquire into the question of the re-imposition of the Contagious Diseases Acts, because he knew that hon. Members opposite were, as a body, opposed to those Acts. At the same time, he might say that he would give anything to see that matter re-opened in the interests of the soldier, and especially in the interests of the young soldier, in India and other places abroad, who, having a good deal of time upon his hands, and not much to do, fell an easy prey to the opportunities for mischief which were presented to him. He thought a Committee might sit to inquire whether any remedy could be found for preventing the increase of disease, and although such a Committee could not go into so many matters as he could desire, he believed that they might be able to come to some conclusion which might enable them to preserve the soldier from the terrible scourge which now afflicted him.

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The two hon. Gentlemen who have spoken have, I must say, dealt with this delicate subject in a very proper manner. They have urged that this is a matter deserving immediate attention, and that there ought to be a radical change in the existing system. So far as the arguments may go for and against the system of repression by the Contagious Diseases Acts, I think I may say that this is not the proper time or place for discussion; and my hon. Friends have recognised that. For myself I approach the subject from a very neutral position, because I was never what may be called a fanatic in opposition to the Contagious Diseases Acts. I did not take the extreme view which was adopted by some of my hon. Friends with whom I customarily act in politics. I must, however, say that this point occurs to me: I was Secretary to the Admiralty at the time when there was a strong agitation for repeal of the Contagious Diseases Acts, or, at all events, of the most objectionable portions of them, and I looked very carefully, with the assistance of some of the most eminent and competent medical authorities of the Navy, into the statistics of the matter so far as they affected the Navy, and the conclusion to which I came—and the conclusion to which I think everyone else came who went into the subject—was that these Acts had no practical effect whatever in checking the progress of disease. My hon. Friends have alluded to the large number of men who are sick from this disease; and no doubt the number is distressing and even appalling. But, as a matter of fact, I find that the number of men at home who are affected has diminished. The total number of admissions to hospital on the average strength in 1880 was 245 per 1,000. In the following years the numbers were 245, 246, 260, 270, 275, 267, 252, 224, 212, 212, 197, 201 respectively, so that there has been a constant diminution. With regard to the constantly sick, the percentages are 16·77, 16·46, 18·54, 20·14, 19·34, 19·29, 19·10, 18·19, 16·96, 17·07, 15·34, and 16·46. There is nothing in these figures to warrant the belief that the repeal of the Contagious Diseases Acts has had the effect of increasing disease.

Colonel LOCKWOOD: I think the right hon. Gentleman is referring to the total cases of disease. If the more serious form of disease is taken a constant increase is shown.

Mr. CAMPBELL-BANNERMAN: The fact is, that the figures fluctuate in a most unaccountable way. Apart from that, I must say that in my opinion it is perfectly impossible in this country to go back to anything like the system which was in vogue under the Contagious Diseases Acts. Nor do I think it would be desirable to do so, because unless that system is applied to the whole population of the country it will never be effective in preventing disease. That is the conclusion to which the best-informed people have come. If you take the opinion of any medical authority well acquainted with the subject he will admit that there cannot be any success in the application of this system unless you apply it to the whole community. Everybody knows that you cannot apply it to the whole community in this country, and therefore it is idle to think of returning to it. I do think that more good could be done than is done at present by the Local Authorities to check vicious practices in the districts mainly concerned if they would only put into operation more stringently the powers they at present possess. I am afraid there is a disposition on the part of the Local Authorities in garrison and naval towns to look back at the time when the British taxpayer, with the aid of the Metropolitan Police, did for them what they ought to do for themselves, and they still regard the matter from that point of view. The Local Authorities have become so used to the system of control by the Central Police Authority that they undoubtedly expect its re-establishment. You must, first of all, get that idea out of their heads, and then you must induce them to exercise the powers they possess for checking this evil. If they think their powers are insufficient then they must come to Parliament to extend them. I had the privilege the other day of an interview with the chief Military Authorities, and certain gentlemen representing an Association in which leading members of the Church of England and other philanthropic people take a great interest, and the conclusion to which we all came was that it is to the Local Authorities that we must look for an improvement in the existing state of things. The only fault I have to find with my hon. Friends for bringing this matter forward to-day is that it may continue to foster in the minds of the Local Authorities the vain idea that, after all, we shall return to the state of things which this House and the general feeling of the country has condemned and will never revert to again. That, of course, does not affect the deplorable state of affairs with which we have to deal, and I may assure my hon. Friends that that state of affairs is being constantly considered by the medical authorities of the Army. With regard to India, where there has been a very remarkable and startling development of the disease, I will only say that the very best advice I can obtain goes to show me that the disease was not materially diminished when extreme restrictive practices and regulations were enforced, and that since these extremely rigorous regulations have been removed no material increase of disease has manifested itself. The Indian Government have under their consideration certain other ways of dealing with the question, which they have good reason to expect will have a marked effect in benefitting the health of the soldiers. So far as the home stations are concerned, I have high authority for saying that the matter is one that ought to be left to the Local Authorities. I speak particularly of towns like Portsmouth, and Plymouth, and Devonport, and Aldershot. The localities have the advantage of large numbers of men being stationed there, and I think it is not only their interest, but their business, to support us in maintaining the healthy condition of the troops. As I have said, if they do not consider that they have sufficient power they should come to Parliament for more.

*SIR G. CHESNEY (Oxford) said, that as one who had long been connected with the India Army he must add his testimony to what had been said by his hon. Friends. Since the abolition of the contagious diseases restrictions in India the state of things had become positively appalling. He was not prepared to enter into the question raised by the right hon. Gentleman, who had spoken as to restrictive measures in this country giving rise to an increase or decrease of disease; but he could say emphatically that there was no sort of ground in facts for the assumption that the increase of the disease and the abolition of the restrictions in India were not intimately connected. Immediately on the restrictions being removed an alarming spread of the disease had taken place. The two things were as connected as cause and effect—as two phenomena could be. And not only was there a large increase in the amount of disease, but there had been a terrible access of its virulence and intensity. In some parts of India an attack of this disease was almost equivalent to a sentence of death. As regarded the efficiency of the Army in India, more than one man in every three passed into the hospitals, and not only should that be considered, but also the fact that those who were returned as cured were mostly quite unfit for the exposure of a campaign. They also had to consider that these young men came back to England tainted for life, and conveyed the disease to their posterity. It was said that there was no connection between the restrictions and the rise and fall of the disease. That might be the case in England, but in India there was no sort of doubt as to the connection. This terrible increase in the amount of disease had taken place in India because the Government had given way to a fanatical wave of hysterics. The Resolution was passed in the House without proper consideration, without perfect knowledge of the facts, and because the Government of the day had not sufficient courage to resist. They were responsible for all the calamity that followed. And how inconsistent was their action! If they were going to take a high moral tone and refuse to recognise restrictions—if vice was to bear the punishment of disease, why not be consistent and refuse medical treatment to the diseased person? If he had committed the sin, according to their contention he ought to bear the punishment. The women were allowed to ply their loathsome trade without any sort of control, and it was only when the young soldier, who was removed from all home influences, became a sufferer, that they attempted to help him. Surely, that was highly illogical. He did not know what measures the right hon. Gentleman had referred to as about to be taken, but when he was connected with the Government of India the opinion there was that there was no middle course between an abolition of the restrictions and their re-imposition. If persons of either sex chose openly to ply a dangerous trade, it was the duty of the Government to place restrictions on that trade. He had never heard a serious argument against that view, and was convinced that so long as the trade was carried on without restrictions, so long would the present state of things continue. The consequences be on the heads of those who allowed the traffic to continue without restrictions!

General GOLDSWORTHY (Hammersmith) said that, having served in India, he considered that he should not be doing his duty if he did not tell the House how much more serious were the effects of this disease in India than in England. No one, whatever his views might be, and however hard-hearted, or however from religious grounds he might be opposed to the regulation of vice, could see the suffering which he (General Goldsworthy) had witnessed amongst young soldiers in India without having his heart melted. He had had as many as 300 sick men at a time under his charge, many of them suffering from this terrible malady. Numbers of them were sent home invalided, not cured, and carrying the disease broadcast through the civil population. People imagined that secondary disease affected only the people who had contracted it. Nothing of the sort. The most innocent people might suffer. It was very contagious, and in many cases even the hospital attendants, though they took every precaution, were often infected. When the repeal of the Contagious Diseases Acts was moved in the House he was a young Member of the House and unacquainted with the Rules of Parliament. It was imagined when he rose to intervene on another subject that his wish was to support the repeal of the Acts. It was nothing of the kind. If he had had more knowledge of the Forms of the House he should have urged the House to pause in what it was doing until it had inquired more fully into the subject. It was a pitiful thing to see humanity suffer, and to his mind it was a great crime not to do what they could to prevent humanity suffering. No doubt hon. Members who had agitated for the repeal of the Acts had acted in the House from a sense of duty, and that was one reason why the subject was now brought forward. In India different measures must be taken to those which were necessary in England. They must go further in India than in England. He was not pleading for immorality, but maintained that they did but encourage it by imposing restrictions in regard to diseases of this sort. What they ought to do was to bring up the people at home with higher notions than they had at present.

*Mr. H. J. WILSON (York, W.R., Holmfirth) said, that the hon. and gallant Gentleman who had spoken last but one had referred especially to India, and stated that there had been a rise in the ratio of these diseases from the time when the former Regulations were put an end to. He (Mr. Wilson) had been appointed by Lord Kimberley a member of the Departmental Committee which sat last year as to the system carried on in the Indian cantonments. That Committee reported that it was clearly proved that throughout all the cantonments in India that were inquired into the old system was pursued in practically the same way as before the time when it was pretended that the Regulations were altered. That was to say, although the form of the Regulations might have been altered, the old system had been practically kept up or restored, and the rise in the rate of disease which had been referred to took place while the old system had been practically, though not nominally, carried on. He had been very thankful to hear the emphatic statement made by the Secretary for War corroborating and confirming what those who had paid attention to this question had known for years and years. He (Mr. Wilson) was one of the fanatics who had been constantly referred to by gentlemen opposite, and he was not ashamed of the position he occupied, although he regarded the fanaticism as being entirely on the other side. The statement of the Secretary for War had shown once more that this system of regulating vice had proved a failure. He quite agreed with what his right hon. Friend (Mr. Campbell-Bannerman) had said with regard to the Local Authorities using the powers they already possessed, and he thought that if his right hon. Friend would use his influence, and the officers of the Army of all ranks would set an example and use their influence with their men and try and induce them to respect the laws of morality and chastity, it would go a long way to put an end to the mischief.

Mr. JEFFREYS said, that gentlemen opposite seemed to think that he was of opinion that the remedy for this disease would be the restoration of the

Contagious Diseases Acts. He had, however, particularly stated that he did not advocate that remedy. He refused to take upon himself the burden of stating the remedy at all. What he had done was to put before the Committee a startling disclosure as to the increase of the disease. He refused altogether to have the burden of suggesting a remedy thrown upon him. He advocated decency and morality quite as much as gentlemen on the opposite side of the House, and he did not wish for a moment to put forward any remedy of the kind suggested. He thought, however, it was the bounden duty of the War Office to try and find a remedy for the serious evil that prevailed.

MR. H. J. WILSON said, in the remarks he had made he had not referred to the hon. Gentleman who had just sat down, but to another gentleman.

***MR. W. S. CAINE** (Bradford, E.) said, that when the Contagious Diseases Acts were repealed he was Civil Lord of the Admiralty. The Admiralty had to consider what steps should be taken in the seaport towns to lessen the disease, inasmuch as the House of Commons had condemned the system formerly adopted. It fell to his lot to conduct the investigation and to report to the Board of Admiralty. If he had the Report with him he thought the House would admit that it fully justified him in saying that the inquiry conclusively showed that the Acts had failed in the very purpose for which they were designed, inasmuch as they did not diminish disease in the seaport towns. The Department, therefore, concurred at the time in the decision of the House of Commons that the Acts should be repealed. He was sure that every effort that was made to re-establish these infamous Acts was doomed to certain failure, as public opinion was dead against them. He had given some attention to the question during the three winters he had spent in India, and he was sure that the prevalence of the disease was due to the encouragement that was given to fornication by the Government of India in providing women for the use of the men and allowing such women to form part of the camp following of the Army. These women were almost as much a part of the Army as the——

An hon. **MEMBER**: Chaplains.

MR. CAINE: Yes, as the chaplains, and there was no doubt whatever that if the Military Authorities were to discourage altogether the provision of women for the use of the men, the disease would be found to diminish greatly. The class of women who were provided was the very worst that could be found. The way in which they were treated and the brutal life which was their unhappy fate prevented any woman but those who had been brought down to the very lowest dregs of this hideous profession from becoming an Army prostitute. What was wanted was a healthier moral tone amongst the officers of the Army in India, and the discouragement of prostitution altogether. There was an impression abroad amongst soldiers that sexual intercourse was an actual physical necessity. The men were encouraged in this belief by some of the officers, and the consequence was that they associated with these women and contracted diseases. The whole system would continue to go on unless some great change were made in the moral tone of those who were responsible for the morality of the Army in India. Last Session he put a question to the Secretary for War which elicited the fact that only one-tenth of the disease which existed in the British Army in India existed in the Native Army. One way by which the present terrible state of things might be reduced was by withdrawing 20,000 British troops from India and letting their places be taken by an equal number of Indian troops. He did not suppose that anyone would doubt for a moment the loyalty of our native troops, and he hoped to see the time when we should have in India a British Army of a very much smaller number, the members of which would be allowed to marry and settle in the country as a standing Army, so far as a standing Army was required, the main work of garrisoning India being left to the natives.

SIR T. ESMONDE (Kerry, W.) wished to draw the attention of the Secretary for War to another matter—namely, an accident which took place a few days ago at the artillery range at Glenbay. A local newspaper describing the occurrence stated that several batteries of artillery went to Glenbay every year to practise. Each evening when the firing ceased people went on to the beach in search of the lead, copper, and brass which formed the *débris* of the exploded shells in order to sell it to the authorities. A considerable number of persons of both sexes were searching near the target on Saturday last when they came upon a "live shell," as it was called. A young man named Michael Riordan set to work with a chisel and hammer to detach a piece of brass from the shell. The shell suddenly exploded, Riordan and his sister who was standing by him being killed, and three other persons receiving dreadful injuries. His object in drawing attention to the question was to endeavour if possible to get some compensation for these poor people. The Secretary for War (Mr. Campbell-Bannerman) in reply to a question had said that the Military Authorities were under no legal responsibility in the matter, inasmuch as notices were posted up warning the people not to interfere with live shells. The injured people surely had some moral claim, however, against the War Office. Very often ignorant peasants did not know what live shells were, and even if they did, inasmuch as the authorities offered them money for the *débris* of the shells, they were under great temptation to risk their lives in order to obtain it. In England it was the custom, when cattle were injured by artillery or rifle practice, for the authorities to compensate the owners. A much stronger claim for compensation surely arose when people themselves were injured. This was a very sad case, Michael Riordan being the breadwinner of his family, and, as this was not a very old range, so that the people of the district were not well versed in the effect of artillery practice, he thought it only reasonable that some compensation should be given. In the district a subscription was being raised to compensate those persons who were injured, and he believed that the officer commanding the artillery at Glenbay had very generously subscribed towards the fund. He trusted that the Government would be able to give compensation, and that they would also take precautions against the recurrence of such accidents. It was not too much to ask that every day after the artillery practice some representative of the military should be sent round to see whether there were any dangerous projectiles lying about, and that the people should not be allowed to go into the range until that had been done.

Mr. CAMPBELL-BANNERMAN: I am sorry that my hon. Friend has brought this question forward before I am in possession of the full facts of the case. I understood that he was to bring it forward to-morrow, but at present I have not seen the report of the Coroner's inquest. As I stated the other day, such precautions have been taken as are found elsewhere to be sufficient, and I will see whether further precautions are necessary in order to prevent the recurrence of such a melancholy accident. I am not aware whether it is possible to give compensation, but if there be any fund from which compensation can be given it shall be awarded in this case. Certainly anything that would be done in England will be done in regard to this particular accident. I may take this opportunity of picking up one or two stitches dropped at a very early period of the Debate. The hon. Member for Basingstoke spoke about gymnastic training. I think he will admit that an immense amount has been done to develop gymnastics in the Army, and at this very time he can see at the Military Tournament in the Agricultural Hall some of the results of the efforts made in this direction. I will take a note of what he suggested, and will certainly inquire as to the rent of £100 which he has alluded to. The hon. Member also referred to the subject of warrant officers' uniforms. No doubt it is the case that those whose duties are of a civil character have a larger license with regard to uniform than those whose duties are of a military character, it being thought that warrant officers with military duties should be dressed in military uniform; but the enforcement of the rules on the subject is always left, as I understand, to the General Officer commanding the district. My hon. Friend the Member for Maldon (Mr. Dodd) raised the familiar question of billetting. As to the rates of payment of billets, that subject, I think, we had through our hands on the Army (Annual) Act, and I do not think I need add anything to what was said on that occasion. The great object we have in view is that of avoiding an excessive amount of this kind of burden being imposed upon a particular locality. The only place, I understand, in which a cure for excessive billetting has been found of a tangible kind is Exeter, where some land has been set apart as a camp of rest. As to other places, I think that great difficulty would be found in establishing anything of the kind, but every effort has been made to vary the routes, so as to spread the burden over a larger area. The matter will not be lost sight of, and the Military Authorities will endeavour as much as possible to make the burden press less heavily upon particular districts. My hon. Friend the Member for Aberdeenshire (Dr. Farquharson) brought forward the rather intricate question in which the Member for Belfast (Mr. Arnold-Forster) is interested—that of artillery majors who had taken half-pay. No doubt, in some instances, majors who, having served several years with that rank and taken half-pay, and afterwards been called back to service in the regiment, have been placed in a position where their presence has produced supersession of the majors who have remained in the regiment, and have done very good service. There have been one or two cases of that sort, but, as the system was found to be inconvenient, the regulation was changed, and those who take half-pay, with the rank of lieutenant-colonel, are now informed that they will not be called back to serve in the regiment. In fact, the system complained of may be said to be obsolete. We are asked, in order to remedy the supersession that has occurred in these few instances—and it is not a regimental but only an Army supersession—that those majors who have been affected by it should be given promotion so as to relieve them from the inequality under which they suffer. That, however, would cause other supersessions. It is difficult to keep the different branches of the Service on a level in these matters. I really believe that the grievance, although in certain cases it exists, is not one that will recur, and I do not see any good reason for going back upon it, and applying a cure which would establish other evils on a larger scale.

Colonel COTTON-JODRELL (Cheshire, Wirral) said, he understood from the right hon. Gentleman's statement that the grievance complained of would not recur, and that if majors in future took half-pay lieutenant-colonelcies they would not be called back into the Service.

Mr. ARNOLD-FORSTER (Belfast, W.) said, he was obliged to the right hon. Gentleman for the information he had just given, and, although he did not think the right hon. Gentleman had entirely met the grievance, it was evident that he was placed in a position of some difficulty. He (Mr. Arnold-Forster) wished to allude to the position of the Militia. He had before him figures taken from the Estimates as to what was the real condition of the Militia, and he thought it would astonish the Committee to learn that there had been a diminution in the number of men who were effective for actual service. The establishment of the Militia was 135,000; but if he deducted those numbers which ought reasonably and obviously to be deducted, no fewer than 104,000 would have to be taken off this number. The enrolled numbers were 124,000 odd, or about 10,000 short of the establishment. The Militia Reserve, which was of course a reserve of the Army, numbered 31,000, and there was no doubt that upon mobilization taking place the whole of the Militia Reserve would be required to fill up the line battalions to their proper strength. The number absent with leave from the last inspection was 5,500, or about 4 per cent. of the total. This was an exceedingly small probable percentage of absences with leave in the event of the enrolling of the force on the outbreak of war. There were 18,567 men absent without leave, of whom the majority were put down as deserters. Of course, some of these men might return in case of war, but still 18,000 was a very large number of men to be absent without leave. There was also a number of double enlistments. He estimated them, without having any particular statistics, at least 2,000, and if they added to that number the 14,000 men passing last year into the Line, and who were got to enter the Regular Forces by every inducement that could be held out to them, then they had a further reduction. Lastly, there was the number of untrained men. He had not now before him the number of untrained men at any particular date; but they might assume there was a period in the year when half of the 4,577 recruits who passed into the regiments last year were untrained and had not gone through the musketry course. He wanted the Committee to understand the drain these deductions made. In the Return made to the House, and in the Red Book, they had this Militia force figuring as a force of 134,000, whereas when they made the reasonable deductions it was reduced to a force of 30,000, and without any field artillery whatever. This appeared to be a serious state of affairs indeed, and one they ought not to shrink from considering. The question of guns brought him to a matter the right hon. Gentleman had been good enough to give information about on one or two previous occasions. As he had stated, the Militia had no field guns——

*THE CHAIRMAN: I think that these details would come better on the Militia Vote. This is the Vote for Provisions, Forage, and other Supplies, and what is allowed to take place on this Vote is a general discussion.

COLONEL NOLAN (Galway, N.), on a point of Order, said, he understood they were permitted to debate anything that could be raised on Vote 1, and, therefore, it would be in Order to speak about the number of the troops and the number of the guns. That had been the common understanding during the last few years.

COLONEL LOCKWOOD asked if they would have any opportunity of discussing the Vote at all if the general discussion went on; he meant the question of the provisions, because as yet they had never been anywhere near it?

*THE CHAIRMAN: As soon as the general discussion terminates the Vote itself can be discussed. I think that the general discussion should be limited.

CAPTAIN BOWLES (Middlesex, Enfield): Does not this discussion come under the head of Vote 1?

MR. ARNOLD-FORSTER said, he must apologise to the Committee, as he had been rather led away from the general discussion. He held in his hand a promise made by the right hon. Gentleman at the end of last year, which was the renewal of a promise he was pleased to make with regard to the field artillery—the quick-firing gun. He (Mr. Arnold-Forster) had requested to know how soon the right hon. Gentleman would be prepared with the light field gun, and year after year they had received assurances about that gun.

*THE CHAIRMAN: That matter comes under the Vote for War Office Stores, and would not be in Order upon this Vote.

MR. R. G. WEBSTER (St. Pancras, E.): On a point of Order, the hon. Gentleman's references to the Militia——

*THE CHAIRMAN: I have already pointed out that Vote 3 has yet to be taken, and that that deals with the whole subject of the Militia.

MR. ARNOLD-FORSTER said, he would entirely abandon the question of the Militia, though he should like to know if he was at liberty to refer generally to the question of artillery armament? There were several points he should like to know about. He should like to know when the right hon. Gentleman would be prepared with the light guns, and he should like to call attention to the extreme inadequacy of the general artillery arrangements. The 40-pounder guns were supposed to be the auxiliaries to the Royal Artillery, and he had heard the order given to load with the shrapnel shell. This was found impracticable, and that brought him to the fact that we were the only nation that had armed the artillery with a gun that was utterly incapable of carrying the Service projectile.

*THE CHAIRMAN: That comes under Sub-head E., Vote 9.

MR. ARNOLD-FORSTER said, that under those circumstances he would not continue the discussion, but he should be glad to know whether they would have some further opportunity of raising the question?

*THE CHAIRMAN: There will be an opportunity under Vote 9.

MR. HANBURY said, that as he understood it, the discussion to-day was the same as it would have been under Vote 1, upon which every question affecting the Army could be discussed, and he wished to know whether the Chairman was drawing a distinction between Vote 7 and Vote 1, because the promise given was that they should have the same general discussion upon Vote 7 that could have been taken under Vote 1?

*THE CHAIRMAN: For this purpose I draw no distinction between Vote 1 and Vote 7, and for that reason I have allowed the discussion to go on, but I would point out that it has been laid down, not only by my predecessors in the Chair, but also by myself, that while you may have a general discussion on Vote 1, you cannot go into details upon the other Votes.

*MR. BRODRICK (Surrey, Guildford) said, he wished to make one suggestion. The Chairman had limited the discussion as on Clause 1 to general topics as distinct from the items of the Votes, and as they had now had a general discussion, unless any hon. Member had some subject of importance to bring before the Committee, he would suggest that they might now be allowed to discuss the Vote itself. There was not very much time left, and it would be unfortunate if they were precluded from discussing the important matters contained in the Vote actually before them.

MR. WEIR (Ross and Cromarty) said, it was not his intention to occupy the time of the Committee for more than a few minutes, but he should be glad if the right hon. Gentleman would give him some information, and to redeem the pledge he gave in July last year, that the arms taken from the armoury of Stirling Castle should be returned. Stirling Castle was in the right hon. Gentleman's constituency, and therefore perhaps the right hon. Gentleman would be able to answer the question off-hand. At the same time, perhaps the right hon. Gentleman would be able to say whether the carved stone work——

*THE CHAIRMAN: That does not arise under this Vote.

MAJOR DARWIN (Staffordshire, Lichfield) said, he should like to say a word on the subject of the employment of Reserve soldiers. The Motion on the Paper in the name of the hon. and gallant Gentleman opposite (Sir G. Chesney) applied only to the Civil Departments in the Public Service, and therefore employment by the County Councils did not come under the Reference to the Select Committee, and he would ask that the terms of the Reference should be extended so as to enable County Councils to find employment for these men.

MR. CAMPBELL-BANNERMAN said, the words "private employers of labour," in the Motion of the hon. and gallant Gentleman would apply to all non-Government employment. He ventured to thank the hon. Gentleman opposite for the suggestion that they should get to the actual subject of the Vote. They had not much time before them, and if the Committee would allow them they would like to take Vote 10 as well as Vote 7, Vote 10 being most important, because the new works under the Vote could not be entered upon until the sanction of Parliament had been taken on the Vote.

MR. R. G. WEBSTER said, the hon. Member for Belfast (Mr. Arnold-Forster) in referring to the Militia said that it was not now as strong as it was formerly. As a matter of fact, it was stronger now than it had been for the last few years. The hon. Member also referred to the fact that there were a number of men in the Militia Reserve who practically belonged to the Army Reserve, or the second branch of the Army Reserve. In regard to that he would only make this statement: that during the time of the right hon. Gentleman the Member for Midlothian (Mr. Gladstone's) Government the Militia Reserve was called out when there were difficulties with regard to the Russian frontier or the Turkish War, and within 2 or 3 per cent. every man turned out, so that when difficulty arose the Militia Reserve was not found wanting. The hon. Member also, on looking through the statistics, referred to a number of the men as untrained, because they had not gone through their musketry instruction. and in that the hon. Member was wrong, A man could not learn everything at once, but in the two years' training a man went through his musketry instruction. Speaking as a man who had had the honour of serving in the Militia for many years, he believed that the country had in this Force 100,000 men who would do their duty as capably as anyone when occasion required.

MR. JEFFREYS said, he would now come to the discussion of the Vote itself, and he would like to ask the Secretary of State for War how much of this £2,700,000 was paid for forage and supplies produced in the United Kingdom? When they discussed this question last year the Financial Secretary to the War Office said that no less than 60 per cent. of the meat supplied was frozen meat—that was to say, that although the United Kingdom had to pay this vast sum for meat and supplies for our troops, yet more than half came from abroad. It was due to the taxpayers of this country, and would be interesting to all agriculturists in this country at the present time, when they had had a year of unexampled depression, to know how much of this meat was home produce. If bought at home in large quantities it was bought almost at as cheap a rate as the foreign meat. That was proved at Aldershot some few years ago, when the Commanding Officer sent some of the officers out to buy bullocks in the market, and it was found that the meat so purchased was very little in excess of the cost of foreign meat, that it was much better for the troops, and that it went much further than the foreign meat. In the same way it was better for the taxpayers and for all agriculturists in this country, and he would therefore press the right hon. Gentleman for a decided answer, so that the taxpayers might know where the money went to, whether to the people of this country or into the pockets of the foreigner? Then with regard to forage he should like to know how much was home produce; what proportion of the oats, for instance, was home grown? He believed he was right in stating that almost the whole of the corn consumed by the cavalry came from abroad, and the taxpayers of this country paid for it, especially those who lived in the rural districts. This year, he believed, the Government even went abroad for their hay: instead of going to the neighbouring island of Ireland, they went to Canada and elsewhere to get an inferior class of hay. Of course, he knew the Financial Secretary had had great difficulties to deal with, and that the price of English hay was very high during the last year, but he wished to take this opportunity of impressing upon the War Office Authorities that whenever they could get home grown forage and meat at a reasonable price they ought to give the benefit to the English producer and taxpayer. No doubt the Secretary for War had to make two ends meet like other people, and was often obliged to buy in the cheapest markets, but at the same time he felt sure that hon. Members would agree with him that it would be far more satisfactory to vote a larger sum in future for these two items of expenditure if a guarantee were given them that the sum would be expended, as far as possible, in the purchase of English produce.

MR. HANBURY thought his hon. Friend had raised two very important points, and everyone must agree that if within reasonable limits, they could get these provisions and this forage as cheaply at home they should encourage the home industry. With regard to this matter, he thought the War Office could not answer his hon. Friend's question, because if he recollected aright about a month or two months ago a question was asked on this subject as to what amount of forage was brought from abroad, and the War Office had to admit they had no information. He thought that before the War Office gave out contracts they ought to make a stipulation whether it was to be foreign or English produce; it certainly ought to be in their knowledge what they were buying. There was another point to which his hon. Friend indirectly alluded, and that was the question of direct purchase; and he was sure that a great deal of money was wasted by its passing through the hands of middlemen. His hon. Friend also mentioned the case of some officers at Aldershot purchasing in the market some live cattle, and he believed that this system of direct purchase there had been most satisfactory. Now that they were upon this Vote, he should like to say a few words on the first sub-head with regard to the rations of the troops, because, though he knew that at some stations the rations had wonderfully improved, from all he could hear the improvement had not been so marked at the smaller stations. He might even mention that at so important a station as Woolwich—according to the evidence of the medical officer, who had recently mentioned the fact in a lecture he delivered publicly—the position of the soldier and the rations supplied were very little better. After all the outcry, even in this year, they were little better than they were a few years ago. On the question of rations, he might say he thought they ought not to entice the soldier into the Army by any false description or misleading placards. He did not know what the larger posters might contain now, but he knew that about a year ago he had to complain to his right hon. Friend of the misleading descriptions that were advertised, particularly in the newspapers. These stated that the recruit would get good food, good clothes, good lodging, and plenty of money to spend. That might be all very well, but it required a great deal of explanation. With regard to the first item, good food, he thought it ought to be explained to every soldier that he did not get the whole of his food free, and that he had to buy a good deal of it himself. He therefore wished to know what means had been taken to provide that the soldier should not be misled by these announcements. Then with regard to the quantity of food a good deal of evidence had been given, and the evidence given before the Wantage Committee went to show that the allowance of ¾lb. of meat per head was sufficient for the soldier in an ordinary way. The evidence of such distinguished officers as the Commander-in-Chief, the Duke of Cambridge, and the Duke of Connaught, showed that during the first year of training, when the recruit was, in many instances, still a growing lad, an additional ¼lb. a day per head should be allowed. He believed every one would allow that foreign meat was not so good as English meat, and had the additional disadvantage of wasting from 10 per cent. to 15 per cent. in the cooking. If that fact were taken into consideration he very much doubted whether the slight additional price that was given for English meat in the first instance made it in the end really cost more. In the summer only English meat was served out to the men, and as an average of 60 per cent. of foreign meat in the year was allowed, the soldiers feed almost entirely on foreign meat during the winter months. Another matter in connection with the feeding of the troops had been brought before his notice, and he was told that the reform was started, but in deference to the teetotal party, or for some other reason, was abandoned. The reform he referred to was that the soldier should be allowed to have his beer with his dinner. To deprive him of this seemed to him to be an absurd system, for what happened was that the soldier got his beer either immediately before or immediately after his meals when it did him no good. Undoubtedly the best time for the soldier was to have it with his meals. Then with regard to the further questions of the supplies, he admitted that the rigid inspection that took place ought to secure that the soldier should have this proper quantity and quality of meat issued to him. Undoubtedly, the price was very low indeed, the average price being about 4d. per pound, and that being so, it was obvious that a very close system of supervision would have to be maintained, or an extremely inferior quality would be supplied. He would also like to know what steps were taken to see that the meat supplied to the hospitals was everything that it should be. When he asked a question on the subject a few months ago he was told that the meat supplied to the hospital was by no means up to the mark, and an inquiry was promised. He would like to know the result of the investigation. He understood that the Army Service Corps did not serve out in India, and he was informed that, as a consequence, the rations of the troops in India were by no means what they ought to be. So far as he could gather, in the large military stations throughout the United Kingdom, which had men of the Army Service Corps, the supply of meat was very good indeed; in the smaller stations the food was not so good, but in the small stations, where men of the Army Service Corps were not regularly stationed, the meat supply was by no means up to the mark. There was the further difficulty in those small stations, where the local supply of meat was very limited, that in order to keep the troops from starving they had to take from the contractor meat which they would otherwise reject. In some places a supply of preserved meat was kept to meet such an emergency, and in those places they were not obliged to take bad meat from the contractor. He should like to know what authority the medical officers had in this matter of meat supply. The medical officers, equally with other officers, felt a keen interest in this matter, but he was told that, in the first place, they had no opportunity of attending the classes that were held for instruction in food inspection, and, in the second place, they were not allowed to sit on any Board in connection with rations. In fact, unless they were consulted by a commanding officer or one of these

Boards, they could not interfere in the matter. He thought the War Office had taken a very wise step in sending Army Service Corps men to pay surprise visits at the various stations to look after the food supplies, but it should be distinctly understood that that in no way diminished the responsibility of the executive officers. From what he heard, the action of the War Office in instituting those surprise visits had produced in some officers the notion that all responsibility in the matter had been taken off their shoulders. He would like to have a distinct statement that the responsibility of the officers was in no way diminished, and that it was their duty to interest themselves in this matter which affected the health and comfort of their men.

Sir A. ACLAND-HOOD said, that some months ago he put a question as to the amount of foreign meat given to the troops in garrison in London, and he was informed that a certain amount of frozen meat and a certain amount of fresh meat were served out. He would like to know whether it was true that the greater part of the fresh meat supplied to the garrison in London was Dutch, and that therefore the troops in London during the winter season got no English meat at all? As to the question of forage, everybody knew that it was impossible for the Government to buy English hay last year; but there was plenty of hay in Scotland and Ireland. Good hay could have been had in Ireland at £2 10s., which was certainly equal to Canadian hay costing £6. Canadian hay was not at all suitable for young horses, of which there were a great many in the Army. He had the authority of some of the most experienced horse dealers in saying that English hay was the best; but that Irish hay was equal to, and often superior to, Canadian hay, and that Canadian hay, if given to young horses, ought to be chopped up, whereas there was a Regulation in the Army against given chopped-up hay to horses. It was a great injustice to British and Irish farmers for the Government to get hay for the Army from abroad. Whenever there was any intention on the part of the Government to give a contract for the supply of manufactured articles, hon. Members representing manufacturing towns were able to upset the arrangement; and he thought that agricultural Members should insist on the same consideration being given to farmers. He hoped the right hon. Gentleman would therefore see his way in future to give the British farmers some share in feeding the Army.

Mr. FREEMAN-MITFORD (Warwick, Stratford) said, he agreed with his hon. Friend the Member for Wellington that no horse breeder would give Canadian hay to young horses, which hay was most injurious to the constitution of the young horse, and prevented his proper development. With regard to the purchase of meat, a great deal might be done to help English farmers in the present crisis by recruiting sergeants with some knowledge of the purchase of cattle being posted in country towns, and purchasing stock direct from the farmers. Those recruiting sergeants would serve in a double capacity. They would carry on recruiting under the most favourable conditions, and at the same time purchase good food for the Army without the expenses of the middleman.

Colonel LOCKWOOD said, that everyone who knew anything of the Army knew that in the matter of feeding the English soldier was not treated well. He agreed that in face of the Report of the Wantage Committee the whole Army could not have more than ¾lb. of meat a day, but in the case of recruits that amount was not sufficient. There was no doubt that the men increased in weight, but he had often noticed that when a recruit joined the Army, and underwent a sudden and complete change in his mode of life, the ¾lb. of meat daily was not at all sufficient for his wants. There was no doubt that the more the men had to eat the less was the drink bill of the Army. If the Secretary for War knew of the amount of damage done to the fresh soldier by drink he would consider the removal of the damage cheaply purchased at the cost of an additional quarter of a pound of meat per day. In the Army Service Corps, where the men had more money to spend on food, the drink bill had been considerably decreased. He wished strongly to urge on the Secretary for War the advisability of continuing the system begun by Sir Evelyn Wood, who made large purchases of oats in England. It would be well if oats, hay, and straw were purchased in regimental localities from the farmers and stored for future use. This would render the Army more popular, and would indirectly have a good effect in connection with recruiting, which was carried on at present under adverse circumstances. He also wished to see a better supply of baths and of warm water for the men in barracks. It might be said that there was too great a desire to coddle the soldiers. But he believed the better they treated the soldier, the more they made a good soldier of him, and by inculcating habits of personal cleanliness they also made him a good member of society. He could not see why there should not be a proper supply of baths in every barracks, and an adequate supply of warm water at the disposal of the private soldier every time he desired to have a bath.

*SIR F. FITZWYGRAM thought a smaller quantity of hay and a larger quantity of oats ought to be provided for cavalry regiments. It had been the custom in the past to give the largest possible quantity of hay, because hay was cheaper than oats; but as this year the price of hay was, owing to the scarcity of hay, considerably in excess of the price of oats, the forage ought to be altered. If they gave 14 lbs. of oats and 8 lbs. of hay, instead of 12 lbs. of hay and 10 lbs. of oats, it would be a great deal better for the horses. In advocating this change he was sure that he would be supported by the Inspector General of Cavalry and the Principal Veterinary Surgeon. It had been said that there was an objection in the Service to chopped-up hay. He had served a good many years, and had never heard of it; but, on the contrary, was aware that some barracks were supplied with machines for chopping-up the hay. As to Canadian hay, he thought it very good feeding stuff, and saw no objection to it as forage. He was anxious to see a School of Frauds set up at Aldershot in which officers should be taught how to detect all the frauds that could be committed in connection with supplies and provender. Fraud was carried on in every barracks in the United Kingdom, for there were very few articles out of which a dishonest person could not make an illegitimate profit, especially in regard to weight.

COLONEL NOLAN said, he thought it would be a difficult thing to acquire a knowledge of all the frauds that purveyors could commit, but such knowledge would be very useful. He was strongly of opinion that a great deal of unnecessary trouble had been taken by the authorities in getting hay from Canada. Choice hay might have been obtained last year from Ireland from 35s. to £2 10s. per ton; and he could not see why it was not purchased. The principle on which the War Office seemed to act was to give a preference to other countries, when they ought to give the preference to agriculturists at home. With regard to the use of frozen meat, it was a fact that there was considerable waste —something like 25 per cent.—during the process of cooking, and he wished to know whether that waste was compensated for sufficiently? He understood that the authorities allowed 12 per cent. for waste, and if that were so there was still a loss of 13 per cent. to the soldier. The men used to get ¾lb. of English meat; but they now got ¾lb. of frozen meat, less the 13 per cent. lost in cooking.

MR. HANBURY said, that he had received many complaints with reference to the use of straw beds. These beds were no longer used in hospitals, for it was found they greatly retarded the recovery of the sick, and they had been done away with at Aldershot, Portsmouth, and in India. Soldiers ought all to have hair or coir beds. The sheets and blankets with which they were provided were often not as good and clean as they ought to be. The sheets were much worse than the sheets supplied to workhouses. He had seen some specimens of them, and found that they were made from the roughest possible canvas. The consequence was that in four cases out of six the soldiers would not sleep in them; but slept instead between the blankets, which were washed only once a year. He also thought there should be an adequate supply of baths and warm water in all barracks. He understood that owing to the absence of warm water the men were not properly washed from the 15th of November to the 15th of March.

*THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley) said, that a great number of subjects of special importance and interest had been brought forward, but as the time at his disposal was limited he must ask hon. Members' indulgence if his replies to some of their questions were not as full as they might wish. He was, however, glad to be able to give information with regard to the several points raised, which he believed would be considered satisfactory by the critics of the War Office. On the subject of the contracts for the supply of meat to the Army reference had been made to a condition which allowed a maximum proportion of 60 per cent. of frozen or refrigerated meat. It should be remembered that that was a maximum, and, as a matter of fact, over a great part of the country—in a majority, he thought, of the home stations—this foreign meat was not used. In very few of the outlying and inland stations was any frozen meat consumed. The proportion of such meat consumed, taking the country generally, would, he was told, probably be from 20 to 25 per cent., the rest being, of course, home-grown meat. The hon. Member for Preston, who usually had a large amount of independent information on these questions, seemed to be under the impression that the War Office were able to contract for meat supplies to the Army at so low a figure as 4d. per pound. The average current price was 5·43d. The increased importation of meat from abroad had no doubt brought down the market price during the past three years, In 1890 and 1891 the price was just a fraction under 6d., and in 1893 it fell to 5½d. The expediency of making contracts direct with producers, rather than through the agency of middlemen, was recognised and the practice was pursued at Aldershot. The responsibility of making contracts was thrown upon general officers commanding, and in many cases they obtained their supplies from the farmer direct. A great deal had been said about the relative percentage of loss in weight by cooking in regard to frozen meat as compared with fresh home meat, but he was bound to say that the information he had received on the matter was contrary to the statements made in the course of the Debate. The point was one of considerable importance, and he would have special experiments made with regard to it. He was glad to say that much more attention was now being paid to the work of inspection of the meat supply and of its cooking. The classes which had been formed for instructing responsible officers in the methods of judging the meat supply, and for showing how much might be done in the way of skilful cooking, had proved very satisfactory. The question of the amount of rations served to the soldier daily had always been a vexed question. There was no doubt that the young growing recruit who entered the Army with a feeble appetite and a low physical condition generally developed in the course of training an extraordinary and almost insatiable appetite, so that he seemed to be always hungry. It was found that those young men spent a portion of their pay to supplement their allowance of meals by such agreeable varieties as fried fish and other such commodities, which were supplied by the regimental organisations. He would now refer to the important question of forage. The trouble of last year arose from the widely prevalent drought, following upon a bad year in 1892. The consequence was that the stores of home-grown hay were largely depleted, and it was steadily found as the year went on that the contractors were in such difficulty that it was necessary to obtain the sanction of the Treasury to further payments to save them from breaking down. It was an error to suppose that there had been any neglect to obtain hay from Ireland, or from any other part of the United Kingdom. The whole of Scotland and Ireland was exempt from the trouble that so impoverished the southern counties of England, and the War Office Authorities were able, through their contractors, to obtain good hay from those countries. But they had not relied solely on their contractors in the matter, for they had employed experts—paying them a commission for their services—to buy hay direct from the farmers in Scotland, and had sent an officer over to Ireland to make inquiries. Notwithstanding all this, they would have been at a loss but for the circumstance that Canada was able to send over a considerable quantity of hay that proved to be of excellent quality. In 1893 the quantity imported from Canada and other places amounted to 263,000 tons, whereas in previous years the quantity had not quite reached 9,000 tons.

MR. HENEAGE (Great Grimsby) asked whether the hon. Gentleman could state what was the difference between the price of hay obtained from Canada and that obtained from Ireland and Scotland?

*MR. WOODALL said, he could not give the precise figures, but everybody must know that the cost of freight from Canada was so large that it brought up the market price of the best hay from that colony to a figure nearly approaching that at which the English farmers were willing to sell. With regard to the complaint of an hon. Member that recruits might be misled by the character of the advertisements issued, he might say that the form of the advertisements had recently been revised and altered in such a manner that it would now be impossible for any intelligent person to be misled. As to the quality of food supplied to hospitals, the hon. Member for Preston was right in saying that in times past it had not been up to the mark; but now the system of inspection was so rigid that no contractor could attempt to slip in inferior supplies without being detected. It would, moreover, be observed that the unsatisfactory character of the meat supplied to Netley, of which notice had been taken, had been detected by the method of surprise visits upon which they relied for ensuring an efficient discharge of the duties of inspection. Then as to the bedding, he had not the exact figures at hand, but year by year a considerable amount was being expended in the provision of fibre for bedding, the superior character of which, as compared with straw, was now generally recognised. In regard to such matters as oats, hay, meat, and all other supplies, the War Office desired, as far as they could, to promote British agriculture, which commanded all their sympathy. In regard to bread, they had been able to maintain an excellent quality at very low prices. Indeed, the 4lb. loaf was procured at a lower price than had been ever known in modern history, owing to the large importation of foreign flour, upon which the country was now dependent for three-fourths of its consumption.

COLONEL LOCKWOOD said, the hon. Gentleman had made no reference to the question of baths for the soldiers. He would also like to learn from the hon. Gentleman why it was—if fibre was to replace straw as bedding—there was a Vote asked for straw?

MR. WOODALL said, it was because the War Office had decided to bring fibre into use gradually.

MR. HANBURY said, that unless he had a distinct promise that straw beds would be done away with he should have to divide the House against the Vote.

MR. WOODALL said, he distinctly gave that promise. With regard to the baths, he was informed that hot-water baths could be obtained by the men in most of the newly-constructed barracks on payment of a small sum.

MR. HANBURY said, that the Government had got themselves into a difficulty by putting off Supply till late in the Session, and now they come forward at short notice with the old cry, "Oh, we must have certain Votes." He was not so sure that it was absolutely necessary that the Government should get Vote 10. It dealt with a very large subject; and it was a Vote on which he was sure the Minister for War would not think of moving the Closure. It was unreasonable to expect that that large Vote for barracks should be got through after ten minutes' discussion. If the Committee chose to do their duty and discuss the Vote the right hon. Gentleman could not possibly get it before half-past 5. He made this offer, however, to the Government—that, in consideration of their being allowed to get the two Votes to-night, the Secretary of State for War should undertake to bring on the other Army Votes before the end of the month, or during the first week of July, otherwise he would not allow the Vote to go through.

MR. CAMPBELL-BANNERMAN: I do not want to say anything that would ruffle the feelings of the hon. Gentleman, but I do not admire his logic. He said the Vote would not pass if the Committee did their duty. But part of the duty of the Committee is to pass the Vote. In response to the offer of the hon. Member, however, I undertake to say that the other Army Votes shall be brought on before that period of the Session when they sometimes are brought forward—that is to say, before the end of July. In the absence of the Leader of the House, I cannot pledge myself to a particular day.

Mr. HANBURY : I must press the right hon. Gentleman to promise a day before the 15th of July.

Mr. CAMPBELL-BANNERMAN : That promise I cannot give.

Vote agreed to.

Resolution to be reported.

Motion made, and Question proposed,

"That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."

Mr. HANBURY, rising at 5.25 p.m., said, they had now reached a most important Vote.

Mr. CAMPBELL-BANNERMAN (interposing) : I appeal to the hon. Member to let the Vote go through. I am as anxious as he is to bring the Votes on as early as possible ; but in the absence of the Leader of the House I cannot do more than promise to bring on the other Army Votes at as early a period in July as I can manage.

*Mr. BRODRICK : I desire to support the appeal of the Secretary of State to my hon. Friends. The right hon. Gentleman has gone as far as he possibly can be expected to go, and, moreover, it is most important to get the different works included in the Works Vote started.

Mr. HANBURY said, he could not listen to the appeal of his hon. Friend, nor to any appeal coming from the Treasury Bench. He protested against the way in which not only the Army Votes but all the Estimates were brought forward. If the matter was so important, why could not this Vote be put down for to-morrow ? The right hon. Gentleman said he could give no definite promise with regard to bringing on the other Army Votes in the absence of the Leader of the House. Why was the Leader of the House absent ? Surely the right hon. Gentleman ought to be present on such an important occasion to answer questions with which he alone could deal. The Vote with regard to public buildings was a highly important Vote, raising many points bearing on the health of the private soldier.

It being half-past Five of the clock, the Chairman left the Chair to make his report to the House.

Resolution to be reported To-morrow ; Committee also report Progress ; to sit again upon Friday.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 146.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 5) BILL.—(No. 149.)

Read the third time, and passed.

HERITABLE SECURITIES (SCOTLAND) BILL.—(No. 207.)

Considered in Committee, and reported ; Bill, as amended, to be printed [Bill 281]; re-committed for Monday next.

SALE OF FOOD AND DRUGS ACT (1875) &c., AMENDMENT BILL.

Order for Second Reading read, and discharged.

Bill withdrawn.

LOCAL COURTS OF BANKRUPTCY (IRELAND) BILL.—(No. 197.)

Read a second time, and committed for Friday.

RETIRED SOLDIERS AND SAILORS' EMPLOYMENT.

Ordered, That a Select Committee be appointed to inquire and report what results have followed upon the recommendations made by the Select Committee of 1876-7 for the employment of meritorious Soldiers, Sailors, and Marines in Civil Departments of the Public Service ; and to inquire whether any and, if so, what further measures are desirable for the purpose of extending the employment of this class in those Departments, and also for helping them to obtain service, to such extent as they may be fitted for it, with private employers of labour.—(*Sir G. Chesney.*)

PUBLIC PETITIONS COMMITTEE.

Seventh Report brought up, and read ; to lie upon the Table, and to be printed.

House adjourned at twenty minutes before Six o'clock.

HOUSE OF LORDS,

Thursday, 14th June 1894.

PUBLIC WORKS LOANS BILL.—(No. 90.)

COMMITTEE.

Order of the Day for the House to be put into Committee, read.

Moved, "That the House do now resolve itself into Committee, and that the Lord Kensington do take the Chair in the said Committee in the absence of the Chairman of Committees."

Motion agreed to: House in Committee accordingly.

Clauses 1, 2, and 3 agreed to.

Clause 4.

THE EARL OF **BELMORE** moved an Amendment in this clause which dealt with rent-charges in Ireland in connection with loans made by the Board of Public Works to tenants, and provided that in cases of sales to tenants under the Land Acts, the purchase annuity should take precedence of the rent-charge. At the first glance the clause appeared to be innocent enough, but he would point out shortly how the matter really stood. These loans were guaranteed by sureties, who in some cases were the landlords and in others third persons. When loans were made to tenants it was the custom of the Board of Works to ask whether the landlord would consent to the rent-charge taking priority of his rent. Where that was agreed to, in some cases—possibly not many—the landlords became, in that way, surety for the repayment of the loans. But when the landlord had sold his interest and gone away, it only seemed reasonable that he should be cleared from further liability with regard to the loan. Ordinary sureties for the tenant ranking after the landlord, and relying upon the tenant's solvency, were affected in this way: two interests existed—the landlord's and the tenant's; but after the sale had taken place, the landlord's interest no longer remained distinct — it became grafted upon the former interest of the tenant; they were united together, and the purchase annuity represented not merely the landlord's rent, but the entire interest on the farm. Supposing that in that case the former tenant-purchaser neglected to pay and became insolvent, the surety was called upon to make good the default in repayment of the loan, which, while the tenant had a separate interest, there was reasonable security he would not be called upon to do. He had accordingly given notice to move the insertion of a proviso that in such cases the sureties should be released from their suretyship, unless they desired in writing to continue responsible for the repayment of the rent-charges. Eminent authorities had expressed opinions (it was unnecessary to trouble the Committee with them all) that the settled principle of law was that in all ordinary cases sureties were released from their suretyship by any material alteration of conditions. That was laid down in *Chitty on Contracts*, 11th edition, 1881, and in Addison's *Law of Contracts*. Therefore, what he was asking on behalf of either landlord or third-party sureties was not unreasonable; and, at any rate, even if the noble Earl (Lord Rosebery) could not see his way to insert this clause, he must surely admit that there was something in the point, and would give assurance that in some way or other those persons should in future be held harmless.

Amendment moved, in page 2, line 12, after ("Acts") to insert—

("Provided that where any person or persons prior to the date of such advance have been sureties for the repayment of any of the rent-charges in this section mentioned, such surety or sureties shall be released from such suretyship, unless he or they shall signify their consent in writing to continue surety for the repayment of such rent-charge, notwithstanding the provisions of this section.")—(*The Earl of Belmore.*)

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): I think the noble Earl cannot have received the communication I made to him.

THE EARL OF **BELMORE** said, he had only received it a few minutes previously, but not having had the opportunity of consulting his noble Friends who were interested in the matter, he thought it better to hear what the noble Earl had to say about it across the Table.

THE EARL OF ROSEBERY: The case of the Treasury, as I am informed, is this: they do not think the sureties are in a worse position under the Bill, but that, on the contrary, their position is better than that which they formerly occupied. I will not follow the noble Earl into technicalities, which he understands better than I do; but I think these securities always rank after rent.

THE EARL OF BELMORE said, that was not always the case.

THE EARL OF ROSEBERY: If the landlord was the surety he might not rank after his own rent—a third party probably would do so. The understanding is that it ranks after the rent. It always did so, and under the present system the sureties are really in a better position, because the amount to be paid to the Land Commission is in all cases less than the old rent formerly payable to the landlord. I do not know of my own knowledge whether that is so or not; but that is the case of the Treasury.

THE EARL OF BELMORE said, that was so in fact.

THE EARL OF ROSEBERY: It was thought that the noble Earl might, perhaps, be satisfied with that explanation, and if he is content to waive his Amendment the Treasury would be willing to give him a written undertaking that the provisions of this section shall not be made to apply to any loan sureties who might otherwise be affected by them. This is to avoid the progress of the Bill being retarded, which would result in case the Amendment of the noble Earl was inserted. Would that proposition meet with the noble Earl's concurrence?

LORD ASHBOURNE: It may be that this clause is quite right, though it appears to require examination in the opinion of those who have read it. I have read it myself, and also the Amendment of my noble Friend, who takes a great interest in these questions. A few minutes before the matter came on for consideration he showed me the letter which the Prime Minister has referred to, but I was barely able to run my eye over it, and not to give it any consideration. These are questions of difficulty and complexity. It has happened two or three times in these Public Loans Bills that clauses have been put in at the end which, though apparently harmless, have been found to be of a most serious and injurious character, from their own point of view, to many of the landed proprietors in Ireland. I think, therefore, it would be better to let this Bill stand for a day or two, in order that the matter may be looked into and considered. I do not suggest this on the ground that upon consideration from any point of view this may not be thought a reasonable provision, but in order to see where we are. The clause may be quite as innocent as the Prime Minister suggests, and may be found not to need careful consideration or minute examination, but I should like to have the opportunity of looking into those provisions.

LORD ORANMORE AND BROWNE said, that being familiar with these matters, he might state that the landlord's consent was always asked when money was lent to a tenant. That consent, in his own case, he had refused to give, and the reason was that he had already laid out money on the holding himself, and the proposed work had been carried out with the sanction and under the superintendence of the Board of Works. He thought, therefore, that to begin draining, and so forth, again was very unfair and undesirable, and he could have nothing to say to it. In one case of draining he pointed out to the Government Superintendent that there was no fall, and on further examination the Superintendent himself confessed that it was impossible to drain the land properly for that reason. The noble Earl had done good service in calling attention to the circumstances, and he hoped that his noble and learned Friend would be able to make a satisfactory arrangement with the Government.

THE EARL OF ROSEBERY: I will postpone the Committee until to-morrow in any case. That will, I hope, give noble Lords time to consider the proposition of the Treasury.

LORD ASHBOURNE: I can assure the noble Earl there is no desire to delay the matter at all.

House resumed, and to be again in Committee To-morrow; and Standing Order No. XXXIX. to be considered in order to its being dispensed with.

FISHERY BOARD (SCOTLAND) EXTENSION OF POWERS BILL.—(No. 57.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD PRIVY SEAL (Lord TWEEDMOUTH): My Lords, the object of the Bill to which I am going to ask your Lordships' assent is simply this: In 1854 by Act of Parliament the Scotch Fishery Board was allotted £3,000 a year for the purpose of harbour improvements in Scotland. Now, £3,000 a year is not much to help on necessary harbour constructions in Scotland; least of all when that sum of money is used in expenditure all over the place, without any fixed policy, but merely to please as many people as possible. The object of this Bill is to allow the Fishery Board to take a larger view of the subject, to follow a more definite policy, and to use this money in a more productive manner. It is proposed to allow them to use this £3,000 a year for the purpose of giving collateral security to the Public Loans Commissioners for the repayment of any loan made by them with the approval of the Fishery Board for the construction or improvement of harbours, and for carrying out harbour works. The Bill has received the unanimous assent of the other House, and I hope your Lordships will give your consent to the Second Reading here.

Moved "That the Bill be now read 2^{a}."—(*The Lord Tweedmouth.*)

Motion agreed to; Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Monday next.

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [H.L.].

Reported from the Select Committee with Amendments, and committed to a Committee of the Whole House.

TRUSTEES ACT, 1893, AMENDMENT BILL. (No. 38.)

Returned from the Commons with the Amendments agreed to.

RAILWAY RATES AND CHARGES PROVISIONAL ORDER (EASINGWOLD RAILWAY, &c.) BILL.—(No. 96.)

Read 2^{a} (according to Order), and committed to a Committee of the Whole House.

GAS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 41.)

Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

WATER ORDERS CONFIRMATION BILL [H.L.].—(No. 44.)

Read 3^{a} (according to Order), and passed, and sent to the Commons.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [H.L.].

Read 3^{a} (according to Order); Amendments made; Bill passed, and sent to the Commons.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [H.L.].—(No. 47.)

Read 3^{a} (according to Order); Amendments made; Bill passed, and sent to the Commons.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [H.L.].—(No. 50.)

Amendments reported (according to Order); a further Amendment made; Bill to be read 3^{a} To-morrow.

GAS ORDERS CONFIRMATION (No. 2) BILL [H.L.].—(No. 42.)

Read 3^{a} (according to Order), and passed, and sent to the Commons.

PISTOLS BILL [H.L.].—(No. 40.)

Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69.)

Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

ARBITRATION (SCOTLAND) BILL [H.L.]. (No. 78.)

Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

INDIAN RAILWAY COMPANIES BILL. (No. 101.)

Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.

Brought from the Commons; Read 1ª; to be printed, and referred to the Examiners. (No. 109.)

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 5) BILL.

Read 1ª; to be printed; and referred to the Examiners. (No. 110.)

House adjourned at ten minutes before Five o'clock, till To-morrow, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Thursday, 14th June 1894.

PRIVATE BUSINESS.

GREAT WESTERN RAILWAY (No. 1) BILL [*Lords*] (*by Order*).

Order read for resuming Adjourned Debate on Question [12th June],

> " That it be an Instruction to the Committee, to whom the Great Western Railway (No. 1) Bill [*Lords*] is referred, to strike out from the Bill so much thereof as authorises the construction and maintenance of the railways and works described as Railway No. 1 and Railway No. 2." —(*Sir G. Osborne Morgan.*)

Question again proposed.

Debate resumed.

*Sir G. OSBORNE MORGAN said, that the Instruction referred to two short lines of railway, in length altogether about 2½ miles, connecting the district of Rhos, or, as it was locally known, Rhosllanerchrugog, with the station of Wrexham. He was perfectly aware that the course which he was asking the House to take was unusual, but it was not unprecedented, for only three weeks ago the House threw out the Truro and Newquay Junction Railway Bill after it had been considered and passed by a Committee. The grounds upon which the Truro and Newquay Bill was rejected were precisely the grounds upon which he asked the House to pass his Instruction, and they were stated very clearly by the hon. Member for Truro, who seconded the rejection of that Bill, and who said if the Bill passed

> "there would be an end of all hope of breaking up the monopoly of the Great Western Railway in Cornwall,"

and further added that the feeling of the locality was entirely against the Bill. The Member for South Islington (Sir A. Rollit), than whom there was no one more competent to speak on such a question, made a very important speech upon the occasion. He said, speaking as the Chairman of the Railway Rates Commission—

> "Many complaints regarding high rates were heard before the Commission, but the Great Western Railway Company were the chief offenders. He warned the House against enlarging a monopoly which had proved detrimental to the interests of the district."

It was upon those grounds the Cornish Bill was fought, and it was defeated by the enormous majority of five to one, the numbers being 290 against and 59 for the Bill. On that occasion the Members for Cornwall came up in great force to oppose the Bill. He had looked carefully through the Division List, and he found amongst the Members who opposed the Bill his right hon. Friend the Member for Bodmin (Mr. Courtney), who was one of the greatest authorities upon such a subject in the House of Commons, and he also found on the same side the names of almost every Member of the Government, amongst the rest being the present President of the Board of Trade (Mr. Bryce). He should be sorry to think that his Welsh colleagues were less alive to the wishes of their countrymen than their Cornish cousins, and he could not think that the Government would look with a less friendly eye on the wishes of Welsh constituencies than on those of the Cornish. The two cases seemed to him to be exactly on all-fours, except that the Cornish Bill had passed through a Committee of the House of Commons, and this Bill had passed through a Committee of the House of Lords. Of course, he did not wish to raise an invidious discussion as to the relative merits of the House of Lords and the House of Commons, but this he did say: it seemed a much stronger thing for the House of Commons deliberately to send a Bill to a Select Committee, and then when that

Select Committee, presided over by so experienced and able a Chairman as his hon. Friend the Member for Somerset, unanimously decided in favour of that Bill, for the House of Commons to throw it out, than for the House in the first instance to save the Committee the trouble of deciding on the matter. The grounds upon which he asked the House to pass this Instruction he would state with all possible brevity. The town or district of Rhos was situated in the very centre of East Denbighshire, and was the largest mining centre in the whole of North Wales. The present population was something like 12,000, nearly the whole of whom were working men, most of them being colliers. Rhos was about four miles from the market town of Wrexham, and, strange as it might seem, up to the present time there had been no direct railway communication between these two places. When the Bill was before the House of Lords Committee Mr. Pope, Q.C., seemed to think it was perfectly ridiculous that a collier should care for walking four miles, but he (Sir G. Osborne Morgan) wished to know whether Mr. Pope, or any member of his profession, would like, after working in a mine for eight hours, to walk four miles along a muddy road? The people of the district had year after year appealed to the Great Western Railway Company for further accommodation, and year after year the Great Western Railway Company had turned a deaf ear to the appeals of the people of Rhos, and even the influence of the late Sir Watkin Wynn, the "Prince in Wales," who was popular, and deservedly popular, did not avail. At last the people determined to have a railway of their own. He was bound to say there was another reason which influenced them, and that was the exorbitantly high rates which, as the result of their monopoly, the Great Western Company were able to charge and which rates were absolutely prohibitive. It was in these circumstances that the East Denbighshire line was launched, and then, for the first time, the Great Western Company brought forward their scheme. The East Denbighshire railway scheme, which had been rejected by the House of Lords, was more convenient for the district than the railway of the Great Western, having a more convenient terminus at Rhos and having access to the Central Station at Wrexham, which was in the centre of the town, and not like that of the Great Western, five-eighths of a mile distant. The East Denbighshire scheme would also have connection with the Wrexham, Mold, and Connah's Quay line, and with the Ellesmere Railway. The strongest evidence was given of the wishes of the population in favour of the East Denbighshire Railway, and there was really no evidence to the contrary. Besides the ground of convenience there was the fact that they were trying to break up a monopoly under which this district had groaned for 20 years past, and which had enabled the Great Western Railway to charge rates which were simply prohibitive. Not only was the feeling of the district in favour of the East Denbighshire Railway Company's scheme, but there was every chance that even if the Great Western line were authorised to be made it would never be completed. Some 20 years ago the Great Western were authorised to make a line from Wrexham to Mold. That line was promoted for the purpose of shutting out a rival line, and yet except for three or four miles that railway was just where it was 20 years ago, and like the Essex farms, of which they heard the other day, was falling back into a state of nature. The two schemes with which he was now dealing went before a Committee of the House of Lords, Lord Camperdown presiding, and he drew attention to a remark of the Chairman, when counsel proposed to call evidence of people on the spot. Here was what occurred as given in the Report of the proceedings before that Committee—

> "Mr. Batten: I propose, my Lord, to call the Hon. George T. Kenyon, the hon. Member for the Wrexham Borough; he has been asked by his constituents to come and tell your Lordships what they think of the Bill. It will not take a minute.
>
> "The Chairman: We have had the other Member of Parliament, so I suppose we must have this one. Of course, what we really want is to go to the root of the matter and to know who is going to find the money. Of course, the people on the spot are in favour of it, and prefer your scheme to the other. I have no doubt you can produce any number of them."

On the grounds that the Great Western Railway were in possession, and also on the ground that there would be difficulty in raising the money for the line, the Lords Committee threw out the East

Denbighshire Bill. As soon as the decision of the Committee became known a public meeting, attended by between 800 and 900 people, was held at Rhos on the 2nd instant, at which the following resolution was carried without a single dissentient :—

> "That this meeting is of opinion that the construction of the proposed Great Western Railway between Wrexham and Rhos will in no sense adequately serve Rhos and Ponkey, inasmuch as no railway will be beneficial to the district which does not communicate with the centre of Wrexham, and that the passing of the said Great Western Railway Bill into law will make it wholly impossible in the future to obtain Parliamentary sanction for a second line in this neighbourhood to meet its real requirements."

Since then he had presented Petitions largely signed by the various official bodies in the locality, including the Wrexham Corporation, all strongly asking the House to reject the Bill of the Great Western Railway Company or to pass this Instruction, though it was true that 126 of his constituents had asked him not to persevere with his Motion. There was no foundation for the assertion that the capital could not be found for the East Denbighshire line, which, on the contrary, would be subscribed without difficulty. He asked the House not to extend a monopoly which was doing the greatest possible harm to the district, in opposition to the strong feeling of the inhabitants. He knew that in fighting the case of the poor Welsh collier he had arrayed against him one of the richest and most powerful corporations in England; but he had great faith in the justice of the House of Commons, and he hoped, in view of the precedent they had set in the Cornish case recently, they would not go through the cruel farce of sending the Bill to a Committee, but would decide the matter in the sense indicated in his Instruction.

MR. KENYON (Denbigh, &c.), in seconding the Motion, said, he quite agreed with the course which the right hon. Baronet opposite had asked the House to pursue. The conduct of the Great Western Railway Company in this matter was in accord with their general line of policy, which was a very old one. Those who were interested in railway legislation could tell them to what lengths the Company would go in order to remain in possession of their preserves, and those who knew the district affected by this line could tell them how little the Great Western Company had done in the direction of improving the railway communication. He spoke for his own constituents, and he thought he might speak also for the constituents of the right hon. Baronet in saying that they had no sympathy with this Bill. As a fact, the line as proposed by the Great Western Company would not afford that accommodation to the inhabitants of Rhos and district which they had a right to expect. The Bill provided a route which his constituents did not want. What the people wanted was increased facilities for getting into Wrexham, where they did their marketing, but this line never took them there at all; it merely took them five-eighths of a mile from the Wrexham, Mold, and Connah's Quay Railway. A previous Bill which had passed in the House conceded the principle that there was to be an independent line and a central station in Wrexham. He wished the right hon. Baronet had told them of the experience that a person had who arrived at the station of the Wrexham, Mold, and Connah's Quay Railway—of the inconvenience and the long waits for trains. He made a confident appeal to the House not to further tie up the district by passing this Bill.

Motion made, and Question proposed,

> "That it be an Instruction to the Committee to whom the Great Western Railway (No. 1) Bill [*Lords*] is referred, to strike out from the Bill so much thereof as authorises the construction and maintenance of the railways and works described as Railway No. 1 and Railway No. 2."—(*Sir G. Osborne Morgan.*)

MR. W. LONG (Liverpool, West Derby) said, he must ask the leave of the House to say a few words with regard to the statements made by the right hon. Baronet opposite and his hon. Friend behind him. On behalf of the Great Western Railway Company he would like to thank the right hon. Baronet for the courtesy he had shown in abandoning his orignal proposal for rejection of the Bill on the Third Reading, and substituting for it the more convenient course which had been adopted that day. He ventured to submit with great respect that the two speeches which had been delivered by the Mover and Seconder of the Instruction did not justify the course which had been recommended to the House. The right hon. Baronet had given them a great deal of information about the history of the Great Western Railway, and had said a good deal about the rates which they charged. These were matters into which he should not go, because the proper time for such a discussion was when a Bill, of which they had heard, was introduced by the Government. So far as he could gather from the speech of the right hon. Baronet, his principal grievance was that he was unable while in London to consume his own vegetables as when he was at home. Well, he sympathised with the right hon. Gentleman in his deprivation, and he was sure that the Great Western Railway Company sympathised with him also. He understood that the hon. Gentleman behind him based his argument upon different grounds. The hon. Gentleman no doubt had some grievances to bring forward; but although there might be considerable force in them, he could not help thinking that this was anything but an opportune time for lecturing the Great Western Company on the way in which they should arrange their services of trains. If his hon. Friend wished to amend the train service he would be very much more likely to achieve his object by addressing his complaints or criticisms to the officers who were connected with the Company and the administration of the line rather than submit them to the House of Commons at a moment when they were considering an Instruction of this kind. The right hon. Baronet said he supposed he would be met by the ordinary stock argument, that this was not the proper method of dealing with a matter of this sort. He (Mr. Long), at all events, thought that those who supported the Bill were entitled to ask the House, before it adopted an inconvenient procedure, to consider and to bear in mind that the matters involved could only be properly construed by a Committee upstairs, and that already the House of Lords had very carefully considered it, and come to a decision upon it. The decision which had been arrived at was that the rejection of the Bill which the right hon. Baronet said ought, in his opinion, to have been passed. If the work of Committees was to be done not only upstairs but revised constantly in the House of Commons it was certain that very serious results would follow. A procedure of this sort would lead to this result—that they would find it very difficult to get gentlemen to sit upon these Committees at all knowing it was very possible that their proceedings might be rendered void and useless by the subsequent action of the House of Commons. He did not complain that gentlemen representing certain constituencies which were affected by the operation of this Bill should take a certain line of action upon it, but what he did submit was that if they had objections to offer they should set them out in Committee, and not to the House of Commons. There was nothing whatever to prevent this question being raised before the Committee upstairs. If the Committee thought that the Great Western Railway Company was exercising a monopoly that was disadvantageous to the whole district they would be able to decline to agree to any extension of the Company's powers. In the meantime, his contention was that it was unfair to enter into any premature discussion. Hon. Gentlemen had spoken of the monopoly of the Great Western Railway Company, but those who knew the Great Western Railway knew that it ran through an enormous tract of country of a purely agricultural character which did not bring in anything like the returns which were forthcoming in the case of railways serving the populous districts of the country. To levy wholesale charges against the Company because there might be grievances in some instances was a course which he believed to be not only unprecedented but unwise. If there was anything at all in the arguments to which they had been listening, the House could never again allow a great Railway Company to extend its system because charges were made against it of mistakes and omissions. The right hon. Baronet had put it to the House that in some cases the rates charged by the Great Western Company were excessive, and upon that ground the local Company ought to be entrusted with the making of this line. He had no wish to go into details, but he thought he might fairly remind the House that the promoters of the alternative scheme, in setting out their case before the Committee of the House of Lords, sought to prove that they would be able to find the money for the making of the line. But they failed to establish that fact to the satisfaction of the Lords Committee, and, therefore, he said that although the right hon. Baronet might believe, as no doubt he did believe, that the money would be forthcoming, it was a circumstance for consideration that the Lords were of opinion that there was no ground for supposing that the necessary funds could be produced. Whatever the objections of the right hon. Baronet might be—whether he was right or whether the Great Western Company was right—the points at issue could only be brought out by a Committee which could take evidence in the ordinary and proper form. They could not take evidence in the House of Commons. For the reasons he had stated he respectfully asked the House to reject the Motion, and allow the Bill to go upstairs to a Committee, where it would be considered like other Bills, and take its chance of success or failure.

SIR A. HICKMAN (Wolverhampton, W.) said, he felt he must make one or two remarks with respect to the charge of the right hon. Baronet that the Great Western Company was in the habit of charging prohibitive rates. He challenged that statement absolutely, and he would point out that if the charge could be sustained before the Committee they could call upon the Company to modify the rates complained of or reject the Bill.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.) said, he did not intend to enter into the questions of fact which had been mentioned by the Mover and Seconder of the Instruction to the Committee or to discuss any matters which he considered to be outside the immediate scope of the principle which they had to decide. He had very attentively listened to the arguments which had been advanced on both sides. It required a great deal of local knowledge in order to form a proper judgment upon the facts as they had been presented to the House. On behalf of the Department which he represented, he had just a word to say with regard to the policy that was involved. There was a considerable distinction between this case and that of the Cornish Railway with which the House dealt the other day. That was an extreme case. The matter had been gone into by the Committee; a very great deal of evidence was given, and there was much conflict of opinion. The House did not agree with the conclusion at which the Committee arrived, and took the unusual but proper course on the Third Reading of throwing out the Bill which was adopted by the Committee. Here, however, the case was different, because the House was not aware of the merits of the case, no Committee of the House having yet inquired into it. But speaking on behalf of the Board of Trade, he would put it to the House that a very grave danger might arise if they abandoned the recognised policy of entrusting Bills of this character to a Committee upstairs. A Committee had every opportunity of investigating matters thoroughly and of obtaining evidence upon which to found an opinion, and if the House were to take questions of this kind out of the hands of the Committee they would cease to be respected, while the practice of taking the decision of the House would spread—a decision which would be arrived at not upon evidence such as would be taken before a Committee upstairs, but which would be the outcome of personal and local predilections, and influenced perhaps by political opinion. He felt bound to put these considerations before the House, and in the interest of the principle upon which Private Bills had hitherto been conducted he counselled the hon. Baronet to withdraw his Motion and to leave the Bill to the cognisance of the Committee.

MR. HERBERT LEWIS (Flint, &c.) said, he had had experience of another case wherein the Great Western Railway, by putting forward an alternative scheme, had kept a whole district without railway service for 20 years. In this case the allegation was that the projected line was devised simply for blocking purposes, and no argument had been adduced that afternoon to show that such was not the fact. The Great Western Company took no proceedings whatever to open up this particular district until a movement was set on foot for the construction of a local line. They were told they ought to submit entirely to the decision of the Committees which sat upstairs. All he had to say in reply to that was that the promoters of small private lines were placed at a terrible disadvantage when they were opposed by powerful railway monopolies. Therefore, he urged that it was the duty of the House to stand by those who voiced the feeling of the locality. He hoped the House would not allow this blocking and choking policy to go on. In his opinion, this was just as extreme a case as the Cornish case.

SIR H. JAMES (Bury, Lancashire) said, that if this Instruction were conceded the jurisdiction of the Committees upstairs would be entirely ousted. The circumstances here were very different to those of the Cornish case. In this instance the House reviewed the case of a Bill after the evidence had been given, whereas they were now asked to come to a conclusion without having had the advantage of hearing what view a Committee of the House of Commons took upon it. It was said that that House was a more competent tribunal than a Committee, and the right hon. Baronet the Member for Denbighshire had said that he did not want any witnesses. He, however, did not see that the House could possibly come to any conclusion until they had heard what was the case presented to the Committee.

Question put.

The House divided:—Ayes 114; Noes 156.—(Division List, No. 114.)

MR. YOUNG (Cavan, E.) (addressing the Speaker) said: I wish to draw your attention, Sir, and the attention of the House, to a matter which has been a source of inconvenience to a few Members of this House who have been sitting to-day on a Committee of the House of Lords. No bell is provided there to announce Divisions in this House, and we have in consequence been deprived of the opportunity of taking part in the Division which has just occurred. The messenger, of course, came and told us there was a Division, but the information arrived too late for us to take part in it.

***MR. SPEAKER**: The House of Lords Committee Room is out of the reach of our Division Bells, but I quite agree with the hon. Member that it is highly expedient that when Committees are there sitting, messengers should be told off to inform Members as to what is passing in this House.

QUESTIONS.

THE ROYAL LIVER SOCIETY.

MR. JACKS (Stirlingshire): I beg to ask the Secretary of State for the Home Department if he has observed the report of an action against the Royal Liver Society, tried in Birmingham on the 30th ultimo, when the evidence was so conclusive that the jury agreed on their verdict without leaving the box, and the Judge, in giving judgment, said a fraud of this kind upon persons in such a position of life was a cruel and unpardonable one; whether he is aware that it is reported such acts are by no means unfrequent; whether he can see his way to amend the law so as better to protect thrifty working people against such conduct as the case discloses; and if this Insurance Society is the same as the Royal Liver Society, whose management was the subject of investigation some short time ago?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham) (who replied) said: The answer to the first, second, and fourth paragraphs is, I am informed, in the affirmative, but I should add it is stated in a letter received by the Chief Registrar of Friendly Societies that the Committee of Management of the Liver Society were not parties to the proceedings, and that had the facts been known to them they would never have allowed the action to come on for trial. I am not altogether satisfied with this explanation, and I am making further inquiries. I doubt whether this case by itself has any very important bearing on the question of the necessity of the amendment of the law relating to Friendly Societies. The Bill introduced by the late Government, and based on the recommendations of the Select Committee of 1889, did not pass into law; and I fear that the course of Government business during the present Session precludes any possibility of introducing a Bill this year.

In reply to a further question,

SIR J. T. HIBBERT said: I have already told the hon. Member that the information supplied by the Royal Liver Society has not quite satisfied me. I will, of course, further inquire into the matter.

ALLEGED MALICIOUS INJURY IN COUNTY CLARE.

MR. KENNEDY (Kildare, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether it has been found on investigation that the alleged malicious injury to a heifer at Woodville, County Kildare, was caused by the animal herself scratching off the scab which had formed on her skull after she had been dishorned by her owner?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): I understand that there are circumstances which in the opinion of the local police now suggest that the injury to the heifer may have been caused by accident, and was not due to malice. Moreover, the owner of the animal has not yet, I am informed, decided to claim compensation. The matter is receiving careful investigation.

MR. KENNEDY: Are we to understand that the answer to the hon. Member for St. Stephen's Green on the 4th of June to the effect that this was an outrage was incorrect?

MR. J. MORLEY: My answer on the 4th of June was to the effect that there were circumstances pointing to malicious injury, but other circumstances have since come to light which are consistent with the suggestion that the injury was caused by accident, and the matter is now receiving the attention of the police.

CARN NATIONAL SCHOOL, COUNTY DERRY.

MR. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) whether he is aware that, in a case of the erection of a National school at Carn, County Derry, the Board of Education in Ireland have refused to make the usual grant in aid of the cost of building, and have based their refusal upon the circumstance that the erection of the school had been begun before the rule as to sanction by the Board had been formally complied with; (2) whether, before the building was begun, the site had been sanctioned by the Land Commission, and the Inspectors of the Board of Education and the Surveyor of the Board of Works had made approving Reports; (3) whether a year and a-half elapsed from the time of the first application for the grant until the time when the building of the school was started, and during this period there was no place available for the education of the children of the district except a room 15 by 16 feet, which the Commissioners had refused to recognise, as being insanitary and otherwise unsuitable; (4) whether, since their refusal to make any grant in aid of the cost of erecting the new building, that building, the suitability of which as a school is not questioned, has remained unused, and the Commissioners have allowed the education of 72 children to be carried on in the room of 15 by 16 feet which they had recently condemned; and (5) whether, in the interests of education, the circumstances of the case will be further considered, with a view to some reasonable settlement?

MR. J. MORLEY: (1) The circumstances of this case have, I understand, already been explained to my hon. Friend by a letter of the National Board dated 5th ultimo. Rule No. 21 of the Commissioners' Code strictly prohibits the making of grants towards the cost of works executed or even commenced without the express sanction of the Commissioners. (2) In negotiating for the site, it appears that the Rev. Mr. Loughrey found the consent of the Land Commission necessary for its acquisition; but the Land Commission has no function or power whatever in connection with the administration of the Board's grants. It is not the fact, so I am informed, that before the building was commenced the Inspector of the National Board reported on the site on which the erection has taken place. Nor is it the case that the surveyor of works similarly reported. Even had the Reports been made prior to the building, the applicant, as he was aware, should not have commenced the work without having himself first obtained the prescribed authorization, the import of which had been fully explained to him. (3) It was not until April, 1893, that the applicant announced he had abandoned the site which he had already proposed, and that he had selected another one. He did not, however, furnish proof of his title to the new site until the 19th of May, 1893. When the Inspector visited on the 15th of July, to report on the suitability of the site, he found that the house was in course of erection. The Board state it is not a fact that there was no place available for the education of children of the district except the unsuitable room in which the temporary school was opened. There were other schools in the locality, but, as they were under Protestant management, the rev. gentleman preferred having the Roman Catholic children attending them brought under his own management in the room in question. (4) So far as the Board are aware, the school-house which the applicant built has remained unused by him for school purposes notwithstanding the unsuitability of the temporary house. (5) The National Board are unable, in view of the requirements of their Rules, to grant the aid sought, and they point out that the Comptroller and Auditor General would not certify as legitimate a grant made by them in violation of their Rules.

MR. SEXTON: Whatever may be the facts in regard to an infraction of the Rule in question, I have to ask are the Government going to allow 72 children to be crammed into a room 15 feet by 16, while there is a building admitted to be suitable for the purpose going to waste because of the infraction of a Rule as to the sanction of the Board before the work is begun? Is an insanitary building to be used while a suitable building is available? and is not this a case for a reasonable man to intervene between the Board and the applicant?

MR. MULHOLLAND (Londonderry, N.): Arising out of this question, I wish to ask whether it is not the fact that there is a school in the district within a mile of the one in question in the same parish, with ample accommodation and under Roman Catholic management, being managed by the Catholic priest of Dungiven?

MR. J. MORLEY: I have received a communication informing me of what the hon. Member for North Londonderry has stated, and I presume it is true. In answer to my hon. Friend the Member for North Kerry, of course if the facts are as he describes them to be, it would seem to be a case for the intervention of a reasonable man, but reasonable men are not to be found in Ireland. The National Board, I know, perceive some difficulty in overlooking this infraction of their Rule. If a Rule is there it ought to be observed. However, I will inquire further; but I may say the question is really not one for the Irish Executive.

MR. SEXTON: As the Treasury, which is the final authority in the matter, is full of reasonable men, surely one of them could be sent to inquire into the facts of this case?

[No answer was given.]

POOR RATE SEIZURES IN COUNTY KERRY.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that during the last week in May a number of bailiffs, protected by a force of 15 police, were engaged in the Castleisland district of County Kerry making seizures for county cess, and that several rescues were made under the eyes of the police; whether the instructions issued for the guidance of the police on the occasion were to the effect that they were only to interfere to protect the bailiffs from assault; whether he is aware that the cattle in several cases were drawn off by large crowds armed with sticks, without assaulting the bailiffs; and, if the facts are as stated, what steps does he propose to take to secure a better administration of the law? In putting the question the hon. Member said he had received a telegram to the effect that the seizures were for poor rate and not county cess.

MR. J. MORLEY: The District Inspector of Police at Castleisland informs me that on the 23rd, 24th, 25th, and 26th of May protection was afforded to two bailiffs in the execution of warrants for county cess. The strength of the police force varied from four to eight men. In no case was a rescue made or even attempted. No such instructions were issued to the police as those mentioned in the second paragraph of the question; and in no case were cattle drawn off by large crowds armed with sticks, as alleged.

*MR. T. W. RUSSELL: Might I ask whether the fact that I intended to refer to poor rate and not county cess explains the answer; and may I also ask is the right hon. Gentleman able to say whether these seizures took place for poor rate?

Mr. J. MORLEY: I cannot say that, but it is clear that this question, which was sent on to the authorities in Ireland, who were able to give me the particulars on which I founded my answer—it is clear they refer to the same case, whether the warrants were for county cess or poor rate.

THE PROHIBITED DYSART MEETING.

Mr. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that notice was issued by District Inspector Pearson to the promoters of a public meeting which was proposed to be held at Dysart on Sunday the 3rd of June last, that the meeting would not be permitted to be held within one mile of the farm at Lisnamucklagh from which Michael Galely was evicted on the 18th of May, 1885, nor within half a mile of the house of John Murray, of Ballytinan; and if he can state the principle upon which the Police Authorities now act in deciding as between a mile and half a mile as the limit within which meetings may lawfully be held?

Mr. MACARTNEY (Antrim, S.): At the same time, I may ask the right hon. Gentleman whether his attention has been directed to the following Order issued by the District Inspector of Constabulary in connection with the Dysart meeting on the 3rd of June, in which he states that the meeting would not be permitted to be held within one mile of the farm in Lisnamucklagh, from which Michael Galely was evicted on the 18th of May, 1885, nor within half a mile of the house of John Murray, of Ballytinan, signed Edward H. Pearson, District Inspector, R. I. C.; and whether these distinctions in distance were adopted by the advice of the Law Officers in Ireland?

Mr. J. MORLEY: The answer to these questions is very simple. The distance between the evicted farm and the house in which Murray, who has taken the farm, lives is one mile and a half. Both farm and house are on the road leading to Carrowreagh village, the house being midway between the farm and village. The local police had reason to believe that a meeting would be held on this road just outside the mile limit from the farm, which would place the meeting in close proximity to Murray's house. In order to avoid this contingency the arrangement referred to in the questions was adopted, and the entire ground between the farm and Murray's house was thus covered. The selection of the distance in such cases is a matter of executive discretion, each case being considered on its own merits, and the Law Officers are not consulted.

Mr. MACARTNEY: Do I understand with regard to this that a meeting which is *primâ facie* illegal becomes legal when held 1,761 yards away from the place originally chosen?

Mr. J. MORLEY: I do not admit that *primâ facie* it was illegal.

Mr. MACARTNEY: Then why prohibit it?

Mr. J. MORLEY: The prohibition affects not the meeting, but where it was to be held.

***Mr. T. W. RUSSELL**: If a meeting is illegal when held at a certain place, how can it be made legal if it is held 1,760 yards away? On what principle does the right hon. Gentleman proceed in deciding that intimidation will be dangerous close to an evicted farm, and that it will lose all its dangerous characteristics if held a mile or half a mile away?

Mr. J. MORLEY: The amount of intimidation depends, of course, upon the degree of pressure brought to bear on the person. The hon. Member cannot really mean that distance has nothing to do with the question we have to decide. Will he contend that the meeting would have been illegal, and should have been suppressed if held in Palace Yard?

Mr. ARNOLD-FORSTER (Belfast, W.): May I ask if the Chief Secretary is aware that what happened was this—that the police paced out 1,760 yards at the head of the mob and then stopped—[*Interruption from the Nationalist Members*]—and the meeting then took place, being held by the mob which had followed the police from the place.

***Mr. SPEAKER**: Order, order! The hon. Member is entitled to put a question, but with all this disturbance it is impossible to hear the terms of it.

Mr. J. MORLEY: It is impossible to lay down any cast-iron rule, or any rule, which could be devised to obviate the kind of criticism just made by the hon. Member. What I would point out is this—that this Government's exercise of executive discretion—and this case is an exercise of it—has done more to reduce intimidation than the measures which used to find favour with the hon. Member.

Mr. W. JOHNSTON (Belfast, S.): Can the right hon. Gentleman say if a meeting would be legal——

*Mr. SPEAKER: Order, order! These abstract questions of legality or illegality are not in Order.

Mr. W. JOHNSTON: Mr. Speaker, I wish to——

Mr. SPEAKER: Order, order!

BOHERBEE (CORK) POST OFFICE.

Captain DONELAN (Cork, E.): On behalf of the hon. Member for the Northern Division of Cork, I beg to ask the Postmaster General whether an application has been made to the local postal authorities by the principal residents of the neighbourhood to establish a money order office in the post office of Boherbee, County Cork; is he aware that these local postal authorities approved of the suggestion several months ago; and whether, in view of the size of the district and the large amount of business transacted, he will arrange to have a money order office established without further delay?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): A money order office under guarantee will be opened as soon as the necessary arrangements have been completed. I find that no application was received for a money order office at Boherbee (Mallow), but the District Surveyor reported in April last that such accommodation was needed.

POLICE CHARGES IN COUNTY CORK.

Captain DONELAN: On behalf of the hon. Member for North Cork, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the sum of £2,249 was charged to the County of Cork for extra constabulary for the half-year ended the 31st of March, 1894, and that a strong protest was made against the imposition of this large sum at the last Presentment Sessions; and if he can explain why this large amount is now levied upon the ratepayers of the county when it is in a peaceful and almost crimeless condition?

Mr. J. MORLEY: The facts are as stated in the first paragraph. As regards the second paragraph, although it has not been found practicable to make any reduction in the strength of the police establishment of the county at large, I am glad to inform the hon. Gentleman that by an Order in Council dated the 21st of May the free quota of the county was increased by 51 men, resulting in a corresponding reduction in the number of extra men chargeable to the county after that date. This arrangement will cause a reduction, amounting to about £1,500 per annum, in the future charge to the county for extra police.

BOILERS FOR TORPEDO BOAT DESTROYERS.

Lord G. HAMILTON (Middlesex, Ealing): I beg to ask the Secretary to the Admiralty if it is true that the latest torpedo boat destroyer building for the Admiralty has in a recent trial developed from the type of boiler adopted a speed per hour of nearly a knot in excess of its predecessor; whether the boilers in this vessel were of the tubulous type; and what is the general character of the boiler specifications in the contracts made for the building of the 36 additional torpedo boats ordered last year?

*The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): On her full-speed trial the *Hornet* attained a speed more than a knot in excess of that of the *Havock*, built by the same firm. The boilers of the *Havock* are of the locomotive, those of the *Hornet* of the tubulous, or water-tube type. Five of the 36 additional torpedo boat destroyers ordered last year are specified to have locomotive boilers, the remainder to have boilers of various forms of the water-tube type.

*Lord G. HAMILTON: I think the right hon. Gentleman does not quite appreciate the point of my question. I wish to know, in view of the result of these experiments, what guarantee there is that the best type of boiler will be supplied to the 36 additional torpedo boat destroyers already ordered?

*Sir U. KAY-SHUTTLEWORTH said, the results of trials of the *Havock* were extremely satisfactory. Only five of the additional torpedo boat destroyers were, however, specified to have locomotive boilers.

BRITISH SUBJECTS IN THE TRANSVAAL.

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the Under Secretary of State for the Colonies if he is aware that there is a considerable number of British subjects in the Transvaal who are being called out to take part in a war with which they do not sympathise, and on behalf of a Foreign Government, most of them not only disinclined but unfit to take part in such a conflict; whether the subjects of other Powers, *e.g.*, of Portugal, Holland, France, Germany, Italy, Switzerland, and Belgium, were specially exempted from this compulsory service, inflicted upon British subjects alone; and whether he will communicate with the British Resident in the Transvaal, and empower him to at once give to British subjects the same protection at least as is afforded by the other Powers of Europe to their subjects in the Transvaal?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): A considerable number of British subjects have been called out for military service by the authorities in the South African Republic. Whether they detest that Government I am not in a position to say, but I should be surprised to learn that this were so, seeing that these persons have selected the Transvaal in which to reside. Whatever may be their inclination, I cannot admit that most of the Englishmen settled in the South African Republic are unfit to take part in fighting when there is any going on. The exemption of the subjects of the Powers mentioned in the second part of the question is enjoyed by them under Treaties negotiated between those Powers and the South African Republic. We have no such Treaty. The Secretary of State has instructed the Acting High Commissioner to state to President Krüger that Her Majesty's Government hope that the Government of the South African Republic will agree to similar exemptions in favour of British subjects, and to press this in courteous terms as soon as possible.

MR. DARLING (Deptford): Does the hon. Gentleman admit the assumption in this question that there are British subjects disinclined to take part in any conflict?

[No answer was given.]

PONDOLAND.

MR. WHITELEY (Stockport): I beg to ask the Under Secretary of State for the Colonies whether he can lay upon the Table of the House any Papers or Correspondence relating to the annexation of Pondoland by the Cape?

MR. S. BUXTON: The matter does not appear to be of sufficient general interest to justify the expense of printing and publishing a special Blue Book. But the material part of the Correspondence affecting the question is contained in a Natal Blue Book, copies of which I will place in the Library. I will also supply a copy to the hon. Member.

MR. WHITELEY: I have one.

MIXED TRAINS ON IRISH RAILWAYS.

MR. T. CURRAN (Sligo, S.): I beg to ask the President of the Board of Trade whether he has received a Memorial from the Corporation of Sligo urging him to sanction the running of passenger carriages with goods trains by the Midland Great Western Railway Company in the interest of the travelling public; whether he is aware that no person on the Sligo line can reach home from Dublin after 4.15 p.m., although a train leaves Broadstone at 7.30 p.m. carrying passengers and mails as far as Longford, and, also, that no person can travel from Sligo after 4 p.m., although a train leaves that town every evening at 7.30; and whether he can take steps to remedy the public inconvenience and annoyance occasioned by these defective railway arrangements?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I have received the Memorial referred to by the hon. Member. Since the passing of the Regulation of Railways Act, 1889, it would be improper to permit Railway Companies to attach passenger carriages to goods trains; that is, at the end of a goods train. That Act was passed in the interest of public safety, and the Board cannot take the responsibility of so relaxing its requirements. The time table quoted by the hon. Member certainly shows that the train service is inconvenient, and the Railway Company should be pressed by the Memorialists to give proper facilities to the travelling public. This they could do under the Schedule of Mixed Trains sanctioned by the Board of Trade for the Company.

MR. BODKIN (Roscommon, N.): Is there any objection to placing a passenger train or two between the engine and the goods trucks?

MR. BRYCE: If I understand it, there is no objection to that. What is objected to is putting the passenger carriages at the end of the train, because the provisions for safety are thereby rendered very imperfect, and the brake cannot be applied.

MR. M. AUSTIN (Limerick, W.): Is it not a question of expense, which the Companies say they are unable to bear?

MR. BRYCE: That may be so, but that is a question as between the Company and the Memorialists.

MR. BODKIN: Has the Department any discretion at all in the matter? If it is satisfied that this is the only train running on the line, and that there is nothing with which it could come into collision, could not the Department relax the Regulations?

MR. BRYCE: We certainly have no discretion to prefer the convenience of the Company to the safety of the public. Convenience may be great, but the safety of life is much more important.

THE MILITIA AND THE MAGAZINE RIFLE.

MR. BRODRICK (Surrey, Guildford): I beg to ask the Secretary of State for War to how many regiments of Militia magazine rifles were issued before this year's training; and whether he can state the reason for not issuing them in certain cases?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The Lee-Metford rifle had been issued to 49 Militia battalions before this year's training. In some instances the battalions to which they have not been issued have requested a postponement of the issue, while in others it has not been made in consequence of suitable range accommodation not being available.

FRANCE AND THE CONGO FREE STATE.

COMMANDER BETHELL (York, E.R., Holderness): I beg to ask the Under Secretary of State for Foreign Affairs if he can state under what instrument, if any, France has a right of pre-emption over the Congo Free State: and if this right has been approved by the Signatory Powers to the Berlin Conference of the 26th of February, 1885?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): France is understood to claim the right of pre-emption over the Congo Free State in virtue of an agreement of the 23rd of April, 1884, published in a French Yellow Book of that year, with the International Association of the Congo, which subsequently developed into the Independent Congo State. The claim has not been submitted to the Signatory Powers.

***SIR C. W. DILKE** (Gloucester, Forest of Dean): Was the Despatch of the French Government of the 31st of May, 1884, to their Ambassadors abroad communicated to Her Majesty's Government?

SIR E. GREY: I cannot say anything in regard to a particular Despatch without notice.

SIR C. W. DILKE: As this is a matter which is assuming some importance, would there be any objection to lay before Parliament such documents on the subject as have been communicated to Her Majesty's Government?

***SIR E. GREY**: There has been no correspondence of our own on the subject, but I will inquire what has been published officially either in France or Belgium, with a view to laying it before Parliament.

SIR C. W. DILKE: Perhaps the hon. Baronet will consider whether, if any Papers are laid before Parliament, he will include those which have passed between Belgium and the Congo State, including the King's will and the alteration in the Belgian Constitution.

SIR E. GREY: That is a question which concerns other Powers. We cannot make public information which they have not made public themselves, but I will inquire what they have made public.

COMMANDER **BETHELL**: Is it not a fact that although no Despatch was sent the International Association was established in conformity with the concessions of this country?

SIR **E. GREY**: I cannot say, as all this occurred some years ago, but I will make the inquiries, which I have already promised.

THE BRITISH NAVY AND THE GERMAN LANGUAGE.

COLONEL **HOWARD VINCENT** (Sheffield, Central): I beg to ask the Secretary to the Admiralty why German is not taught to the cadets on board H.M.S. *Britannia*, the naval officers of the future being thus deprived of a grounding in the second language of commerce?

SIR **U. KAY-SHUTTLEWORTH**: Encouragement is given to officers to acquire knowledge of other languages, including German, while serving afloat; but it is not considered desirable to add another subject to the already full course laid down for the cadets in the *Britannia*.

THE NAVY AND THE ORDER OF THE BATH.

ADMIRAL **FIELD** (Sussex, Eastbourne): I beg to ask the Secretary to the Admiralty whether, seeing by the last special Statute of the Bath, dated the 26th of March, 1892, the number of Companions or Members of the Order was raised from 1,292 to 1,298, of which 366 were assigned to the Civil Division of the said most honourable Order, leaving 932 for the Military Division, he can state how many of this latter number were allocated to Her Majesty's Navy and Royal Marines; whether the said number bears the same proportion to the total number of 932 as the 700 officers of Her Majesty's Navy and Royal Marines, now eligible by rank under existing Statutes, bear to the 4,000 officers and upwards of Her Majesty's Military Forces stated to be eligible under the same Statutes; will he also inform the House of the number of officers of Her Majesty's Navy of rank equivalent to Major in the Army who are now debarred from being considered eligible for the distinction of the said most honourable Order, whilst Majors in the Army are under no such disability; and will the Lords Commissioners of the Admiralty take steps to have the officers of the two Services placed on a precisely similar footing as to eligibility for these highly valued honours and distinctions?

*SIR **U. KAY-SHUTTLEWORTH**: My right hon. Friend the Secretary of State for War informed the House on Thursday that consideration is being given to the qualifications which are held to be necessary in the respective services for the Order of the Bath, in order to see whether there is any substantial inequality, and whether the rules and practice should be brought into closer uniformity. If my hon. and gallant Friend will await the result of this inquiry and consideration, I think that questions such as that which he has placed upon to-day's Paper may prove unnecessary. At all events, pending the inquiry I would suggest that they might be postponed.

ADMIRAL **FIELD**: What is the present proportion of honours allotted to the Navy as compared with the Army?

SIR **U. KAY-SHUTTLEWORTH**: I can only repeat the request to my hon. and gallant Friend to await the result of the inquiry.

ADMIRAL **FIELD**: But surely the right hon. Gentleman can tell me this. He informed the House last week that 700 naval men were eligible by rank for the honour as against 4,000 military officers? What is the proportion of honours allowed to the two Services? Is it in accordance with that?

*SIR **U. KAY-SHUTTLEWORTH**: I can only advise my hon. and gallant Friend not at present to inquire too minutely into those details.

MINERAL OIL FOR THE ARMY.

MR. **PAUL** (Edinburgh, S.): I beg to ask the Secretary of State for War whether the War Office declines to sanction the purchase of mineral oil with a flash point of less than 103 degrees; and what is the reason for fixing that limit?

*MR. **CAMPBELL-BANNERMAN**: Mineral oil is not accepted for barrack supplies with a lower flashing point than 105 degrees Fahr. That standard was adopted with a view to safety on the advice of the War Department chemist.

AGRARIAN CRIME IN COUNTY CLARE.

MR. **T. W. RUSSELL**: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland how many cases of agrarian crime have been reported by the police in County Clare since the 1st of January, 1894; and how many persons have been made amenable in respect of such crimes, and with what result?

Mr. J. MORLEY: Since January 1, 1894, there were 23 agrarian offences in County Clare—namely, killing or maiming cattle, two; firing into dwellings, three; intimidation (by firing shots), four; injury to property, one; threatening (letters or notices,) 13. In two of these cases persons were proceeded against. In one case (intimidation by firing shots) two persons were arrested and discharged for want of evidence, and in the other (injury to property) three boys were dealt with summarily at Petty Sessions and sentenced to seven days' imprisonment each. In the same period in 1891 there were 37 cases, and in the year 1892 43 cases. There was a murder in each of those two periods, but there was no murder in our period.

Mr. T. W. RUSSELL: Can the right hon. Gentleman state what was the result of the proceedings taken in these years?

Mr. J. MORLEY: No.

Mr. T. W. RUSSELL: That is unfortunate.

Mr. J. MORLEY: I have telegraphed for the figures, but have not yet received the reply.

THE VOLUNTEER LONG SERVICE MEDAL.

Mr. DARLING: I beg to ask the Secretary of State for War whether he can extend the provisions as to the long service decoration to be awarded to non-commissioned officers of the Volunteers so as to include among those entitled to it those who, after a qualifying period of service, retired before January, 1893?

Mr. SCHWANN (Manchester, N.): At the same time, I will ask the right hon. Gentleman whether long service medals will only be granted to those Volunteers who were serving in the year 1893; and, if so, will he reconsider the arrangement, and award the medal to all who, since the inauguration of the Volunteer movement, have served the prescribed number of years to entitle them to the distinction?

*__Mr. CAMPBELL-BANNERMAN__: It has not been considered practicable to include among the Volunteers eligible for the long service medal those who retired before 1893, mainly for this reason—namely, that the early records of Volunteer corps are necessarily of an imperfect character, and in some corps it is doubtful whether any exist. There are, therefore, no certain means of checking the services of possible claimants, and I have in consequence come to the conclusion that the difficulties in the way are too great to allow of retrospective effect being given to the grant of the medal.

SEIZURES IN COUNTY KERRY.

Mr. ARNOLD-FORSTER: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland in how many cases since the 1st of August, 1893, seizures made by the Sheriff in County Kerry have been followed by violent rescues; in how many cases persons concerned in effecting the rescue have been made amenable; and what has been the result of the trial of such persons in each case?

Mr. J. MORLEY: I am informed that rescues occurred in seven cases of seizures made by the Sheriff in the County Kerry since the date mentioned, but that in only one of these cases did the rescue take place under circumstances of violence. Persons have been made amenable in three cases, and one case is pending at the present moment. In the first case prosecuted one accused person was acquitted at Quarter Sessions. In the second case five persons were tried at Quarter Sessions; the jury acquitted four of them and disagreed in the case of the fifth person—a woman—who afterwards pleaded guilty at Spring Assizes and was discharged. In the third case three persons were tried at Quarter Sessions and allowed out on their own recognizances to come up for sentence at next or any future Quarter Sessions.

Mr. KILBRIDE (Kerry, S.): In how many of these cases were the seizures due to the fact that decrees had been obtained for arrears of a rack rent which had been largely reduced by the Commission?

Mr. J. MORLEY: I will inquire if the hon. Member wishes.

IRISH POOR LAW GUARDIANS AND LAND-GRABBING.

Mr. ARNOLD-FORSTER: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) whether, in view of the inability of the Local Government Board to take any action in connection with the resolution denouncing an individual unanimously adopted by the Board of Guardians of the Newcastle West Union, at their meeting on the 31st of May, and inserted on the minutes of the Board, it is to be understood that Boards of Guardians in Ireland are at liberty to denounce and hold up to public odium any individuals against whom they may have a grudge, to insert the resolution denouncing such individuals on their minutes, and to publish the same in the local Press, provided only that such resolution be placed at the end of the agenda paper; (2) whether the Local Government Board has power to intervene in such a case for the protection of the victims; and (3) whether, if Justices of the Peace take part in such a vote, the Lord Chancellor will allow such Justices to remain on the Commission of the Peace?

Mr. J. MORLEY: (1) The Local Government Board have no power to prevent Boards of Guardians in Ireland from passing any resolutions they may see fit and inserting them on their minutes of proceedings, provided that they duly discharge the various duties imposed on them by law in connection with the administration of the affairs of the Union. (2) The Board cannot, therefore, intervene in the present case, as they are not aware that there has been default on the part of this Board of Guardians. (3) The Lord Chancellor will consider the action of any Magistrate taking part in such a vote whenever it arises. A Magistrate was present on the occasion of the adoption of the resolution in question by the Newcastle Guardians. He is agent to the Devon Estate, and did not vote for the resolution.

Mr. ARNOLD-FORSTER: Can the right hon. Gentleman say whether the resolutions in themselves are legal or illegal?

Mr. J. MORLEY: That is not a question for me to answer.

COLONEL RICH'S PENSION.

Sir G. CHESNEY (Oxford): I beg to ask the Secretary to the Treasury, with reference to the statement made by him, in reply to the question put by the hon. Member for Oxford City on the 12th of January last, relative to the portions of the pension erroneously withheld from Colonel Rich, late Bengal Engineers, and Senior Inspector Railway Department of the Board of Trade, to the effect that it had been determined by the Treasury to treat military pay as not coming within the provisions of Section 16 of the Act 4 & 5 Will. 4, c. 24; that all awards of Civil Service superannuations which had been reduced on a different construction of the section would be recalculated; that this alteration of practice would affect all officers in receipt of Army or Navy retired pay who entered the Civil Service of the Crown before the passing of the Superannuation Act of 1887; whether he is aware that this adjustment has not yet been carried out in the case of Colonel Rich, either as regards the rate of pension now being paid to him, or the arrears of pension erroneously deducted from him between the years 1886 and 1891; and whether measures will now be taken to complete that adjustment accordingly, in pursuance of the announcement made as above, and of the opinion of the Law Officers of the Crown cited in the question referred to?

Sir J. T. HIBBERT: This question seems to rest on some misapprehension. Colonel Rich's pension was re-assessed last February, and increased from £435 to £500, as from the 1st of January, 1892, the date of his retirement from the Civil Service. The additional sum due under this award was paid to him on the 10th of March, and the pension has been paid to him since that date at the higher rate. Full effect has, therefore, been given to the Treasury decision.

In answer to a further question,

Sir J. T. HIBBERT said, if the hon. and gallant Gentleman had any suggestions to lay before them he would be happy to consider them.

Sir G. CHESNEY said, the decision of the Treasury was not in accord with the opinion of the Law Officers of the Crown.

THE TREATMENT OF CAB HORSES.

MR. BROOKE ROBINSON (Dudley): I beg to ask the Secretary of State for the Home Department whether the proper and humane treatment of cab horses, alike by proprietors and drivers, and the condition of the stables, will be taken into consideration by the Departmental Committee in the inquiry now making into the cab arrangements of the Metropolis?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): A desire was expressed at the preliminary meeting of the Committee held last Monday that this subject might be considered by the Committee, and steps have already been taken to obtain information on the matter.

PRISON LABOUR FOR POST OFFICE CONTRACTS.

MR. MUNTZ (Warwickshire, Tamworth): I beg to ask the Postmaster General whether he has given the postage contract for belts, pouches, leggings, &c., to the Home Office, to be supplied by prison labour, to the detriment of free labour and honest workmen?

MR. A. MORLEY: I would refer the hon. Member to my answers on this subject to the questions of the right hon. Member for East Birmingham on the 27th of April, and of the hon. Member for East Marylebone on the 28th ultimo.

CONVICT PRISON OFFICIALS.

VISCOUNT CRANBORNE (Rochester): I beg to ask the Secretary of State for the Home Department if he received a Petition last March from the officers of convict prisons; and whether he will state when they may expect an answer thereto?

MR. ASQUITH: I have received a number of such Petitions. They relate for the most part, as the Petitioners are aware, to matters which were carefully considered as lately as 1890 by a Departmental Committee. The questions raised have received, and will continue to receive, my attention; but I cannot undertake at present to give any more definite answer.

CATTLE POISONING IN COUNTY CLARE.

MR. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether eight head of cattle were poisoned on Sunday night last at Clonmoher, Bodyke, County Clare; and, if so, whether the police are in possession of any information regarding the occurrence?

MR. J. MORLEY: On the 4th instant two bullocks belonging to Colonel O'Callaghan died at Clonmoher, where they had been grazing on evicted farms, and a third bullock died two days subsequently. Four other head of cattle also showed symptoms of sickness, but have recovered. The viscera of the dead animals has been forwarded to an analyst in Dublin for analysis, and, pending his opinion, it is not possible to say definitely whether poison had been administered.

POLICE COURT CELL ACCOMMODATION IN LONDON.

MR. PICKERSGILL (Bethnal Green, N.E.): I beg to ask the Secretary of State for the Home Department whether he has any objection to grant a Return showing to what extent effect has been given to the 16 recommendations contained in the Report of the Committee which in 1888, under the presidency of Mr. Justice Wills, inquired into the accommodation provided for prisoners in the police courts of the Metropolis?

MR. ASQUITH: I am desirous to give the hon. Member all the information I can; but a mere Return would be of little service, and I think the best course would be for him to communicate with me at the Home Office stating precisely the information he requires.

MR. PICKERSGILL: I beg to ask the Secretary of State for the Home Department whether his attention has been drawn to the observations, on Saturday last, of Mr. Justice Mathew, on the trial of an action to recover damages for malicious prosecution, to the effect that the plaintiff, on his arrest by the police, had been thrown into an abominable dog-hole where vermin abounded, and that he (the learned Judge) knew of many cases in which not only men, but delicate women had gone through similar experiences; and whether he will cause inquiry to be made as to the condition of the cells at Metropolitan police stations, in which persons presumably innocent are liable to be confined?

MR. ASQUITH: I am informed by the Commissioner of Police that the prisoner was put in a cell at Tottenham Court Road Police Station at 8.30 p.m. on November 15, and remained there until 9.20 a.m. on the 16th. He at no time made any complaint to the police as to vermin or anything else; in fact, he wrote a note to his wife, who called at the station while he was in the cells, to the effect that he was all right, and that the police were doing their best to make him comfortable. These cells are cleaned daily; a solution of Sanitas is always used immediately after prisoners leave, and if there were any complaint of vermin immediate steps would at once be taken to have the cell fumigated. An Inspector visits the cells daily, and frequent visits are also made by someone from the Surveyor's Department. The cells are also from time to time inspected by the Superintendent of the Division, the Chief Constable of the district, and by the Assistant-Commissioner, or Commissioners when they visit a station. Every care is taken to keep the cells clean. The observations appear to have been made by the learned Judge on an assertion by Sellman, who made no complaint to the police, and they had no opportunity of refuting his unsupported statement. Some of the cells at Tottenham Court Road, it is true, are not modern, but, in the opinion of the Commissioners, they cannot reasonably be described as "abominable dogholes."

CATTLE SEIZURES IN KERRY.

MR. SEXTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether, on Friday last, bailiffs acting under a decree of *fi. fa.* at the suit of a landlord against one of his tenants near Listowel, County Kerry, blockaded the house in which the tenant's cattle were, and prevented the necessary feeding of the cattle, and whether, on Saturday, they broke into the house, seized the cattle, and removed them; and whether these proceedings were sanctioned and assisted by a force of police?

MR. J. MORLEY: On the 7th instant four bailiffs seized a quantity of turf belonging to a tenant named Mulvihill, and remained in charge of the seizure. The cattle belonging to the tenant were in his dwelling-house, which was securely fastened up; but one of the bailiffs, as I understand, formally seized the cattle through the window, and subsequently, acting on the advice of a solicitor, broke open the door of the house, took out the cattle, and removed them to the pound at Listowel. The seizure was made under a writ of *fi. fa.* at the suit of Mulvihill's landlord for rent, and the bailiffs were special bailiffs appointed by the Sheriff pursuant to the writ. A force of police, numbering 14 men, protected the bailiffs on the first night, but owing to the assembling of crowds the force was increased to 30 men on the 8th instant. The police were present in obedience to the requisition of the Sheriff for the purpose of protecting his bailiffs, but not of assisting them in their proceedings, and they were obliged to remain on the scene, as it was considered unsafe to withdraw them. It is not, however, the fact, as has been stated in the public Press, that the police fixed bayonets and charged the crowd. The police afforded the ordinary protection to the bailiffs, and in no way rendered them assistance in breaking the door of Mulvihill's house.

MR. SEXTON: Are we to understand it was the duty of the police to remain there two days and two nights—or as long as the bailiffs chose to keep them there?

MR. J. MORLEY: They are obliged to remain so long as disturbances are apprehended.

GERMANY AND THE ANGLO-BELGIAN AGREEMENT.

SIR C. W. DILKE: I beg to ask the Under Secretary of State for Foreign Affairs whether the German protest against the Agreement between Her Majesty's Government and the Sovereign of the Congo State, instead of being confined to the two points already named in the House, also takes the same ground as the French protest on the point that the Congo State, being the creature of a general European Agreement, cannot extend its frontiers northwards beyond the fourth parallel of latitude without a similar previous general European Agreement; and whether any protest has now been received from Turkey?

*SIR E. GREY: A protest has been received from the German Government since the answer given on this subject a few days ago. But the reasons given for this protest by the German Government deal solely with the right of the Congo State to cede the territory defined in Article 3, and do not touch the question of an extension of its frontiers northwards at all. The contention of the German Government is that the stipulations, as they interpret them, of Article 3 of the Agreement of the 12th of May require the sanction of Germany. No protest against the Agreement has been received from Turkey. The only communication has been a verbal one from the Turkish Ambassador with reference to the reported British occupation of Wadelai, to the effect that the Porte consider Wadelai as still forming an integral portion of the Egyptian possessions, and that the occupation by a British force could not in any way modify their views.

*SIR C. W. DILKE: Is there any German protest made to the Sovereign of the Congo State communicated to the Government apart from the protest delivered here?

SIR E. GREY: The first correspondence between the German Government and the Congo State was what I promised the other day to lay upon the Table. I cannot say what else has passed since then.

PENSIONS FOR CRIMEAN AND INDIAN VETERANS.

MR. SCHWANN: I beg to ask the Secretary of State for War whether he will be able to deal soon with the cases of those men who have served in the Crimean and Indian Campaigns, and who were discharged, at their own request, after completing 10 years' service with a good character, and irrespective of their pecuniary circumstances?

MR. CAMPBELL-BANNERMAN: It has been repeatedly stated in this House that there is but a limited grant from which pensions to such men who served in the Crimea and during the Indian Mutiny can be paid. Vacancies for pensions in a fixed sum of £10,000 a year are filled as they arise, and in addition 100 fresh special pensions are granted each year. The object of these pensions, which are purely compassionate, is to relieve old soldiers who are destitute, and men not in that condition are not regarded as entitled to claim them.

THE OTTAWA CONFERENCE.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): I beg to ask the Under Secretary of State for the Colonies whether the Representatives of the Mother Country and the Colonies at the approaching Conference at Ottawa are empowered to bind their respective Governments to any decisions at which that Conference may arrive, or whether the Conference is merely for purposes of consultation and discussion; and, if the the latter, whether the Government will make such arrangements as may enable Parliament in the present Session to consider and determine any reference from that Conference which calls for immediate consideration?

MR. S. BUXTON: Lord Jersey's duties will be to hear and report what passes at the Conference and to give information, but he is not empowered to bind Her Majesty's Government or to express views on their behalf, and we have no information as to the powers conferred on their Representatives by the various Colonial Governments. It is impossible to give any such undertaking as the hon. Member suggests in the last part of his question.

THE PLAGUE AT HONG KONG.

SIR G. BADEN-POWELL: I beg to ask the Under Secretary of State for the Colonies whether he can give the House any further information respecting the reported breaking out of the Plague at Hong Kong?

MR. S. BUXTON: The last telegram was received on the 12th of June, and stated that the total number of deaths from Bubonic Plague was 1,500. There has not yet been time to receive particulars by post. We have telegraphed to the Governor for further particulars, which will be communicated to the Press when received.

DISSENTING ENDOWMENTS.

MR. STANLEY LEIGHTON (Shropshire, Oswestry): I beg to ask the Secretary of State for the Home Department whether the Government will consent to a Return being made of the nature, origin, and extent of Dissenting endowments in England and Wales; and of the amount of rates and taxes from which Dissenting chapels are annually exempted as places of public religious worship under 3 & 4 Will. IV., c. 30; and of the sum total of Parliamentary and Royal Grants made to Dissenters in England and Wales, to Dissenters and Roman Catholics in Ireland, and to Presbyterians in Scotland from the year 1660 to the present time?

MR. ASQUITH: As regards the rates and taxes from which Dissenting chapels are annually exempted as places of public religious worship, it is impossible to say what the amount of the exemption is, as, the chapels not being rated, they are not assessed. With regard to the remaining portion of the hon. Member's question, I can only at present say that the practicability of obtaining such information in a trustworthy form and within a reasonable time is receiving consideration.

FRANCE AND THE CONGO TREATY.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for Foreign Affairs whether the French Government have given any undertaking not to advance their forces into the Equatorial Province during the proposed discussion of French claims with regard to the Congo Treaty?

*SIR E. GREY: The French Government have not given any undertaking on the subject.

BRITISH WARSHIP AT TANGIER.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Secretary to the Admiralty whether Her Majesty's Government intend to despatch British warships to Tangier to protect British interests in Morocco?

SIR U. KAY-SHUTTLEWORTH: H.M.S. *Bramble* has been ordered to Tangier and placed at the disposal of Her Majesty's Minister. Other ships will be within reach, in case of need, for the protection of the lives and property of British subjects.

LACHES OF TRUSTEES.

COLONEL HOWARD VINCENT: I beg to ask the Chancellor of the Exchequer if, having regard to the heavy losses sustained by the public by the laches of trustees, the increasing difficulty in finding competent persons to undertake such onerous and responsible duties, and the failure of the Public Companies formed to discharge the task, he will consent to the appointment of a small Select Committee to consider and report what the best remedy would be in the general interest?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I have no objection to the appointment of a Committee, but I am informed that there are so many Committees already appointed that there is a difficulty in finding Members to serve. I recommend that the hon. Member should postpone the matter.

COLONEL HOWARD VINCENT: Will the right hon. Gentleman consent to a Committee of seven?

SIR W. HARCOURT: I should prefer that the gentlemen who manage these matters should be consulted before I answer that.

DESTRUCTION OF TREES IN THE NEW FOREST.

MR. HENEAGE (Great Grimsby): On behalf of the right hon. Baronet the Member for London University, I beg to ask the Chancellor of the Exchequer if his attention has been called to a statement recently made by Mr. Lascelles, the Deputy Surveyor of the New Forest, that the young trees are being utterly destroyed by cattle, and that the provision of any protection is prevented by a well-meant but ill-drawn Act of Parliament; that the glory of the greatest of our national estates is being slowly destroyed; that the woods are gradually disappearing; and that the forest will ere long become entirely denuded of trees; and whether he proposes to take any steps to prevent so lamentable a result?

SIR W. HARCOURT: The statement referred to is not an official statement, and I cannot agree in the description given in the question of an Act of Parliament for which I was myself responsible. At the same time, having gone to the New Forest for peace and repose, I do not wish to put my hand into a hornet's nest; and if the right hon. Gentleman wishes to have my opinion it is that measures ought to be taken which, consistently with public rights, will do more than is done at present to prevent the denudation of the forest. I certainly desire to see the Forest preserved, but the matter is one surrounded by great difficulties.

THE COLONIES AND THE NEW ESTATE DUTY.

MR. HOGAN (Tipperary, Mid): I beg to ask the Chancellor of the Exchequer whether, having regard to the dissatisfaction in a number of the colonies with the proposed new Estate Duty, and the repeatedly expressed willingness of the principal Colonial Governments to contribute their fair proportionate share to the cost of Imperial defence, Her Majesty's Government will consider the propriety of supplementing the terms of Reference to the Ottawa Conference with a view of eliciting the collective opinion of the Colonial Delegates there assembled, and devising a scheme that will be satisfactory alike to the Colonies and the Mother Country?

COLONEL HOWARD VINCENT: Before the right hon. Gentleman answers, may I ask him if he is aware that already the great self-governing colonies in Australasia, British North America, and South Africa raise upwards of £3,000,000 a year for the purpose of Imperial defence as part of the British Empire?

SIR W. HARCOURT: I do not know how the items by which this £3,000,000 is made up are constituted. The question on the Paper is founded on a misapprehension. The notion that the Death Duties have any relation whatever to raising money from the colonies for national defence is entirely wrong. My remarks on that subject have been quite misunderstood. All I intended to say was that in the circumstances there was no case for an exemption. As to the other part of the question, which is not connected with the Estate Duty, the hon. Member should address that question to the Colonial Department.

SIR G. BADEN-POWELL: I beg to ask the Chancellor of the Exchequer whether the Government has now considered the Memorial from the Colonial Governments relative to the new Estate Duty; and whether he can lay upon the Table the text of this Memorial and of any reply thereto which he has sent?

SIR W. HARCOURT: I have read the Memorials referred to. Of course I have no objection to laying it on the Table; but what I really desire is to have a personal conference with the Representatives of the colonies, so as to arrive at a satisfactory solution of the question.

INFRINGEMENT OF THE EXCISE REGULATIONS.

MR. J. O'CONNOR (Wicklow, W.): I beg to ask the Chancellor of the Exchequer whether any penalty has been inflicted upon the large firm of distillers in Belfast who within the last three months were discovered to have altered the Excise permits by writing in ink which was easily removed the number of years for which the whisky had been in bond, and by erasing the number and inserting a larger number after the permit had passed the Excise officials; and whether any steps have been taken to prevent for the future such frauds upon the customers of the firm and the public; and, if so, what steps have been taken?

SIR W. HARCOURT: The offence is not correctly described in the question. But an offence has been committed, and a heavy fine has been inflicted. A repetition of the offence has been guarded against for the future.

MR. J. O'CONNOR: Was the sum paid to the Excise by Dunville and Company the maximum which would have been imposed on them had the case gone into a Court of Law?

SIR W. HARCOURT: That is a circumstance with which I am not acquainted.

MR. SEXTON: Was the offence a solitary act or part of a system?

SIR W. HARCOURT: I really do not know the particulars of the case.

MR. J. O'CONNOR: What was the amount of the fine paid by Dunville and Company?

SIR W. HARCOURT: I have already stated that I do not know.

DISTRICT COMMISSIONERS OF INCOME TAX.

MR. WOODS (Lancashire, Ince): I beg to ask the Chancellor of the Exchequer whether he can state by whom District Commissioners are appointed; if they have any legal authority to refuse to hear an agent (other than a solicitor) on behalf of an appellant in respect of excessive assessment; if the Commissioners are justified in refusing relief sought by appellants without the production of books of accounts; and whether the demand for such accounts is compulsory under Act of Parliament?

SIR W. HARCOURT: District Commissioners of Income Tax are appointed by the Commissioners appointed (by Parliament) for the execution of the Land Tax Acts. The Income Tax Commissioners have statutory power to summon appellants to appear before them in person. It appears to follow that they may refuse to hear any representative of an appellant who is not able to "satisfy" them that the charge is excessive, as the law requires that they should be satisfied. The Commissioners may call for what accounts they think proper in support of appellants' claims.

THE DEBATE ON THE FINANCE BILL.

MR. C. CORBETT (Glasgow, Tradeston): I beg to ask the Chancellor of the Exchequer what steps he intends to take to shorten the discussion on the Finance Bill, in view of the urgent need for the passing of the Local Veto Bill?

SIR W. HARCOURT: The best step of which I can think is to induce gentlemen in all parts of the House to refrain from unnecessary discussion. In that object I hope I may have the assistance of the hon. Member.

THE GLUT OF SILVER.

SIR F. DIXON-HARTLAND (Middlesex, Uxbridge): I beg to ask the Chancellor of the Exchequer whether he is aware of the great detriment to trade caused by the present glut of silver, which is so great that the Bank of England declines to receive it except at a charge of $\frac{1}{4}$ per cent.; whether the Mint is now issuing any silver except at the request of the Bank of England and other bankers, or whether they are still paying the dockyards or any other public establishments with silver from the Mint; and, if so, how much silver is thus put into circulation each week; and whether the £1,133,154 coined during the year ending the 31st of March, 1894, was put into circulation, or how much of it, and by what means?

SIR W. HARCOURT: I have ascertained that, owing to the large amount of silver coin which is now being received, the Bank of England are, in accordance with their usual practice, making a charge of 5s. per £100 for large parcels. The answer to the second paragraph is "No." Silver coin is never issued by the Mint for the use of dockyards or other public establishments, except through the usual channels—namely, the Banks of England or Ireland, or the Scotch banks. The value of the silver coin issued by the Mint during the financial year 1893-94 was £1,008,361, of which £208,190 was supplied on the direct application of Colonial Governments, and the balance, £800,171, was supplied to the United Kingdom through the usual channels of distribution. Against this must be set worn silver withdrawn from circulation to the amount of £369,130.

SIR F. DIXON-HARTLAND: Are the dockyards paid from the Bank or direct from Government Offices?

*SIR W. HARCOURT: The money is got in the ordinary way from the local banks.

THE DEER FOREST COMMISSION.

DR. MACGREGOR (Inverness-shire): I beg to ask the Lord Advocate if he is aware that recently at Lochmaddy public notices intimating that the Deer Forest Commission would visit the district were torn down by Sir John Orde's (proprietor of North Uist) own hand in order that crofters and others should not be made aware of the approaching inquiry by the Royal Commission; and what steps does he propose to take under the circumstances?

THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): Sir John Orde admits that he recently removed a notice of a meeting of Her Majesty's Commission from the face of a building in North Uist, his explanation being that the building was a private property belonging to himself, and that his consent ought to have been asked before it was placed there. It is very unusual for a proprietor to treat a notice of a meeting of a Royal Commission in such a way; but if he does so, I am afraid I cannot interfere.

DR. MACGREGOR: Is the right hon. Gentleman aware that at this moment in the County of Inverness——

*MR. SPEAKER: Order, order! I do not think that that arises out of the question on the Paper.

DR. MACGREGOR: It is about the work of the Royal Commission. I simply wish to ask the Lord Advocate if he is aware that in the county at this moment there are 900,000 acres——

MR. SPEAKER: Order, order!

COLL FREE CHURCH MINISTER.

SIR C. CAMERON (Glasgow, College): I beg to ask the Lord Advocate whether his attention has been called to the statement contained in a Glasgow paper to the effect that in the Island of Coll, in consequence of his having incurred the displeasure of the proprietor of the Island by standing against the factor for the County Council, the Rev. Mr. Ross, Free Church minister there, had been subjected to many annoyances, the last move against him being the barricading of his front and kitchen doors by the factor by the erection of six rows of barbed wire fencing and the filling up of the well, from which the manse got its supply of water, with all sorts of filth and stones; whether it is true that the barricading with barbed wire fencing described was thrice renewed after removal; and whether the Procurator Fiscal has inquired into the case; and, if not, whether he will instruct him to institute inquiries?

MR. J. B. BALFOUR: I have found it necessary to ask the Procurator Fiscal to furnish me with a special Report in regard to this matter, and I must request my hon. Friend again to postpone the question. Statements of a very serious character have been made, and they will require to be investigated.

THE IRISH ADMINISTRATION.

MR. A. J. BALFOUR (Manchester, E.): No doubt the Chancellor of the Exchequer has noticed the considerable number of questions which have appeared on the Paper dealing with the action, or rather inaction, of the Executive Government in Ireland, and I wish to ask him whether he does not think it would be for the convenience of the House and conduce to the rapid conduct of business if, when next putting down Supply, he will arrange that the Chief Secretary's Vote shall be the first Vote taken? These questions can then be discussed in a regular manner, without resorting to any expedient outside ordinary discussion.

SIR W. HARCOURT: I am willing to consider the right hon. Gentleman's suggestion, although I am not sure that the interjection of an Irish discussion would facilitate the progress of the Finance Bill.

THE ARMY ESTIMATES.

MR. HENEAGE: Will the Secretary for War state when he proposes to resume the consideration of Vote 10 of the Army Estimates?

MR. CAMPBELL-BANNERMAN: It will be resumed on the earliest occasion, but the day will depend on the arrangements of the Chancellor of the Exchequer.

MR. HENEAGE: If the Vote was urgent and absolutely necessary yesterday, as the right hon. Gentleman said, why is it not urgent and absolutely necessary now?

[No answer was given.]

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 12th June.*]

[TWELFTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 5.

SIR M. HICKS-BEACH (Bristol, W.) said, he desired to move an Amendment providing that the Estate Duty may, at the option of the person paying the duty, be paid either on the delivery of the account or with interest "from the date of such delivery" at the rate of 3 per cent. by eight yearly instalments. He did not think any explanation was necessary, but he would like to take that opportunity of suggesting to the Government that it was desirable, in view of the alterations already made, to have the Bill reprinted and circulated with the Votes.

Amendment proposed, in page 3, line 35, after the word "interest," to insert the words "from the date of such delivery."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, that the

Government and the right hon. Gentleman were aiming to attain the same end. He suggested the insertion of words to the effect that the interest should be paid

"from the date of such delivery, or on the expiration of six months after the death, whichever first happens."

Mr. GRANT LAWSON (York, N.R., Thirsk) said, he had intended to move an Amendment on the same subject, but this would meet his view.

Amendment proposed to the said proposed Amendment, to insert, after the word "delivery," the words,

"Or on the expiration of six months after the death, whichever first happens."—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted in the said proposed Amendment," put, and agreed to.

Amendment, as amended, agreed to.

***Mr. JOHNSON - FERGUSON** (Leicester, Loughborough): I beg to move the Amendment standing in my name. The object of it is to enable the Income Tax to be deducted from the interest on the unpaid instalments of the extra duty on real property.

Amendment proposed, in page 3, line 36, after the words "per annum," to insert the words "less Income Tax."—(*Mr. Johnson-Ferguson.*)

Question, "That those words be there inserted," put, and agreed to.

***Mr. JOHNSON-FERGUSON** said, the next Amendment in his name was covered by the Amendment first proposed by the Solicitor General, and he need not, therefore, move it.

***Mr. JEFFREYS** (Hants, Basingstoke) said, he wished to move an Amendment to line 36, providing that the interest should be at the rate of 3 per cent. per annum "on any amount left unpaid after the expiration of four years." Possibly, the Chancellor of the Exchequer had not realised the difficulty in raising money to pay the Death Duty on real estate, and he could assure him that that difficulty would be greatly enhanced by the increase on the Duties. This difficulty had been recognised in former years by the Legislature, and he did think it was only reasonable to allow time in which to find the money. This was an opportunity for making a graceful concession which would cost the Treasury very little. He thought the Chancellor of the Exchequer ought to give them at least four years' grace in which to raise the money, and if it was not so raised at the end of that time interest could be charged upon the amount.

Amendment proposed, in page 3, line 36, after the word "annum," to insert the words—

"on any amount left unpaid after the expiration of four years."—(*Mr. Jeffreys.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, that the Chancellor of the Exchequer, in introducing this Bill, pointed out that an allowance would be made under Clause 2, and that only a moderate rate of 3 per cent. was to be charged. Now the hon. Gentleman was proposing that there should be a further allowance, and that the interest should not be payable until after the expiration of four years. Real estate would not pay the interest, but he was afraid that in the case of personalty they could not postpone the taking of interest for four years.

***Mr. GIBSON BOWLES** (Lynn Regis) said, he thought that on principles of justice this concession ought to be made. The Solicitor General had told them that real estate was more easily collected upon than personalty, and that while the legatee or beneficiary of personalty was required to pay down, real estate had the benefit of the spreading of the payments over eight years. Was it not mocking the House to pretend that there was any distinction in favour of real estate when in the end it came to the same thing? If you called upon a man to pay a sum of money down or to pay it within eight years with interest it came to the same thing. He would point out that 3 per cent. interest was extremely high in respect of a duty for which they had perfect security. To charge any interest at all seemed to him to be altogether unnecessary. Where a man came into a number of golden sovereigns he could take a certain number of them out of the heap and pay the duty to the Exchequer. But that could not be done in the case of real estate. It was necessary first to wait for the income to come in. He thought the Chancellor of the Exchequer might very reasonably accept this proposal.

*SIR J. LUBBOCK (London University) said, time was given on account of the impossibility of realising such property in a short time; that being so, and as land did not pay more than 2 per cent., it did not seem fair to insist on 3 per cent.

MR. CHAPLIN (Lincolnshire, Sleaford) said, he would join in the appeal of the hon. Gentleman behind him. He understood that the Solicitor General objected to this proposal because he thought it would interfere with the arrangement by which the Chancellor of the Exchequer desired to secure equality between the two classes of property. It was impossible that there should be any such equality because of the nature of the property with which they had to deal. The burden of the duty must inevitably fall more heavily upon real than upon personal property. Why should they place real property under an additional burden at the present time? Its position, bad as it was, would be worse under the present Bill than before. This concession ought certainly to be made to real property.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said, the right hon. Gentleman seemed to have forgotten that leasehold property was at the present moment subject to the payment of Probate Duty, and no time was allowed. The Government thought they were making a very just proposal when they put in the provision that the payments should be extended over eight years. They treated both classes of property alike, but in the case of real estate the instalments were spread over eight years, and for that prolongation of time they asked for interest on the instalments in arrear. The right hon. Gentleman objected to interest at the rate of 3 per cent., but he (Mr. H. H. Fowler) did not know of any case in which a less charge would be made. It was true that money was very cheap now, but on the whole he did not think there was any cause for complaint. There were many points about the Bill which must show hon. Gentlemen opposite that the Government wanted to treat the case of real estate in a fair manner. It was, however, a question of maintaining equality of treatment of the two classes of property, and upon that ground they took exception to the Amendment.

MR. GERALD BALFOUR (Leeds, Central) said, there were anomalies under the existing system of Death Duties which it appeared to him this Bill increased. The Government had undertaken to remove these anomalies, but what they were really doing was to use them as an excuse for further anomalies and the imposition of serious injustices.

MR. COHEN (Islington, E.) said, he thought the Secretary for India had failed to see the point of the right hon. Gentleman the Member for the University of London. They levied a duty upon an estate, and while the money was being raised they charged it with interest at 3 per cent.

MR. BRODRICK (Surrey, Guildford) appealed to the Government to reconsider their position in this matter. The Secretary for India (Mr. Fowler), he said, had in effect admitted that the leaseholders had a grievance owing to the way in which the law was now administered. If that were the case he asked the Government to set to work and redress the grievance instead of applying it to real property as well as to leaseholds. He could not see why the Government should not put real property in the same position as personalty in this respect. The owner of personalty would be able to obtain cash to pay the duty, whilst it was absolutely certain that every landowner would have to borrow in order to pay the first instalment. He would have to pay 5 per cent. interest to his banker for the loan in order to pay the Government 3 per cent. He appealed to the Government to do a simple act of justice and to refrain from forcing the landowner who had not received the income of his property from his tenants to pay interest on money which he had not obtained.

MR. GRANT LAWSON pointed out that in 1888 an opportunity was given to those liable for Death Duties to pay either in four years or in eight years, it being provided that 4 per cent. interest should be paid during the last four or eight years if the longer period were availed of. Inasmuch as the Committee had decided that the interest was to date from the death of the deceased the result would be an addition of 13½ per cent. to the tax.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, that if a landowner were anxious to pay up his duty he would only be able to do so in two ways if he had not ready money. He would have either to borrow the money from his banker, in which case he would pay 5 per cent., or borrow it on mortgage, in which case he would not pay less than 4 per cent. Therefore, the interest which the Solicitor General described as a moderate interest of 3 per cent. would practically amount in a case of this kind certainly to 4 per cent., and possibly to 5 per cent.

MR. HENEAGE (Great Grimsby) thought the Amendment ought to be carried in the interest of the Treasury, who would certainly desire to get the money in as soon as possible. He would suggest, however, that the hon. Member opposite might withdraw the Amendment in favour of one which he (Mr. Heneage) had placed lower down on the Paper.

SIR M. HICKS-BEACH (Bristol, W.): A point was alluded to by the Secretary for India which I think is well worthy the attention of Her Majesty's Government, whatever decision they may come to on this particular proposal. The right hon. Gentleman stated, I think with great force, that a great injustice was at present perpetrated with regard to leaseholds which had to pay duty at once, as compared with realty, which is allowed a certain time in which to pay the duty. I think the Government ought to have taken into consideration the position of these leaseholds. Why in the world if they propose, as they very properly do, that time should be given to realty for the payment of the Death Duties, should not time also be given to leaseholds, which will certainly have as great difficulty in finding money at once as realty can possibly have? It may be too late to deal with the question at this stage, but I would ask the Secretary for India whether he does not think that, in fairness, whatever boon is given to realty should also be extended to leasehold property?

MR. JEFFREYS said, the Solicitor General had stated that the Government were granting landowners easier terms. That was just the kind of thing that was said by money-lenders in their circulars. The proposal of the Government would force landowners to run into debt with the Government. Not only did the Government burden landowners with an extra Death Duty, but it charged interest on that duty, and this had never been done before.

Question put.

The Committee divided:—Ayes 192; Noes 218.—(Division List, No. 115.)

*MR. JOHNSON-FERGUSON (Leicester, Loughborough) moved, in page 3, line 36, to leave out "eight equal," and insert "not more than sixteen equal half." The object of the Amendment, he explained, was to enable the instalments in the case of land to be paid half-yearly in place of yearly. The reason was obvious. The rents were usually paid half-yearly, and therefore it was more easy to pay the money each half year into Somerset House rather than to pay it into the bank—where they would get a very small interest—and then pay it over to the Treasury at the end of the year. It did not in any way affect the amount paid, or the time when the entire Estate Duty would have been paid, and he therefore hoped the Government would accept the Amendment.

Amendment proposed, in page 3, line 36, to leave the words "eight equal," and insert the words "not more than sixteen equal half."—(*Mr. Johnson-Ferguson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, the proposal of his hon. Friend was that, instead of paying by eight annual, the duty should be paid by 16 half-yearly instalments. He was told that, from the administrative point of view, there would be considerable difficulty if the Amendment were adopted, for the very obvious reason that a new computation would then have to be made each half-year instead of each year, which would lead to considerable additional labour in the office. Of course, in the substance, there was no difference between 16 half-years and 8 years; but having regard to the administrative difficulty, he hoped his hon. Friend would leave the Bill as it was.

MR. HENEAGE asked, how would there be any difficulty in the future which there was not at the present time? At the present time the standard way of paying all instalments in respect of realty was by half-yearly payments. What, therefore, was the difficulty under this Amendment which did not exist now?

MR. R. T. REID said, he did not doubt that it could be done, but the point was the administrative difficulty. Of course, it was more easy to make a computation once a year than to have to make two computations in the course of the year.

*SIR J. LUBBOCK said, the administrative difficulty was very slight and might be easily overcome. He hoped, therefore, the Government would accept the Amendment.

MR. R. T. REID said, if there was any feeling upon the subject in the Committee, the Government would inquire again from the administrative officers and see if the Amendment could be carried out without serious difficulty.

*MR. JOHNSON-FERGUSON could assure the hon. and learned Gentleman that he had consulted a large number of Members in the House connected with land, and they all thought it desirable the instalments should be paid half-yearly rather than yearly.

*MR. GIBSON BOWLES observed that up to a very recent period the Succession Duty was always paid half-yearly, therefore he thought they might assume at once there would be no difficulty at all as regarded Somerset House.

*SIR MARK STEWART (Kirkcudbright) considered that the Amendment was one which the Government might well concede, as it was a great hardship to have to pay 3 per cent. to the Government on unpaid intalments. Their agricultural rents were often paid long after they were due, and when paid, carried no interest at their bankers.

*MR. JOHNSON-FERGUSON said, that as the Solicitor General had undertaken to consider the matter he was quite willing to withdraw the Amendment on the clear understanding that on the Report stage the matter should be considered again.

Amendment, by leave, withdrawn.

MR. R. T. REID moved, in page 3, line 37, after "instalments," to insert—

> "The first of which shall be paid at the expiration of 12 months from the death with interest at the said rate, from the date of the death."

This Amendment, he said, was to provide for what had not been stated in the Bill—namely, when the first instalment should be payable. What was proposed was to say that the first instalment should be paid at the expiration of 12 months from the death. The rest of the Amendment dealt with the question of interest and specified the date from which the interest was to spring. The right hon. Member for Bristol had proposed an Amendment earlier in this Debate which the Government had accepted, and therefore he proposed to move the Amendment in the following form:—

> "The first of which shall at the expiration of 12 months from the death with interest at the said rate,"

referring back to what was already arranged on the previous Amendment.

Amendment proposed, in page 3, line 37, after the word "instalments," to insert the words—

> "The first of which shall be paid at the expiration of 12 months from the death with interest at the said rate."—(*Mr. R. T. Reid.*")

Question proposed, "That those words be there inserted."

*MR. BRODRICK said, he did not think they quite clearly appreciated whether the interest would be payable from the death or from the delivery of the account.

MR. R. T. REID said, the interest was to be payable after the expiration of six months from death or the delivery of the account, whichever first happened. This had been decided by the Amendment moved by the Member for Bristol, which the Government had accepted, and this Amendment merely referred to the previous decision, saying "the said interest"; therefore it was to commence six months after the death or delivery of the account.

*MR. BRODRICK said, this did not meet their views. The Government, in claiming interest practically from the date of the death, were asking them to pay interest on what they had not got, and were asking people to borrow in order to pay such interest. He should, therefore, propose to amend the proposed Amendment by omitting the words "with interest at the said rate."

Amendment proposed to the said proposed Amendment, to leave out the words "with interest at the said rate."—(*Mr. Brodrick.*)

Question proposed, "That the words proposed to be left out stand part of the said proposed Amendment."

*Mr. GIBSON BOWLES wished the Government would make up their own mind about their own Bill. In Clause 15 they had it set forth as the intention of the Government that the duty on real estate should be payable from the expiration of 12 months after the date of the death. The intention of the Government originally was that the instalments should become payable, and interest begin to accrue, if at all, at 12 months after the date of the death. But now what did the Solicitor General want them to do? To agree that the interest should begin to accrue six months after death or delivery of the account whichever should first happen. What did the Government mean by framing Clause 15? and, again, what did they mean by Clause 7, which set forth that—

> "The existing law and practice relating to any duties mentioned in the First Schedule of this Act shall, subject to this Act, apply for the purpose of the collection and recovery of the Estate Duty."

But the law and practice relating to duties mentioned in the First Schedule were the law and practice relating to the Succession Duty on real estate among others; therefore, twice had the Government expressed their intention when the Bill was originally drawn that the Succession Duty account should be delivered 12 months after the date of the death, as was now the practice, and that the first instalment should be due, as now, 12 months after the death, and now the Solicitor General wanted them to agree that the first instalment should be paid 12 months after, but treated as if it was due at six months. If that was so, it was monstrous. He should like to know whether the hon. and learned Gentleman intended to stand by Clauses 15 and 7 as they originally stood, or to the Amendment? There was a serious discrepancy between the two systems. He hoped the Solicitor General would bring this clause into accord with the true practice—that was to say, that in the case of real estate the first duty should be paid 12 months after the date of the death, and not six months.

Mr. CHAPLIN said, surely this was a most extraordinary proposal. The Committee would observe that the instalment was not to be due until the expiration of 12 months; that was, the debt had not been incurred until the expiration of 12 months. What the Government were, therefore, asking was that the unfortunate successor should be called upon to pay interest on a debt which was not a debt, which had not accrued, and upon an instalment which was not to be due until many months afterwards. It seemed to him that that was the most extraordinary proposal ever made by a Government, and he hoped, therefore, the Amendment to the Amendment now proposed by his hon. Friend the Member for Guildford would be accepted.

*Sir J. LUBBOCK observed that by their proposal the Government were making a special claim for themselves which nobody else preferred.

Mr. COURTNEY (Cornwall, Bodmin) asked the Solicitor General whether the inclusion or the omission of these words would have any effect whatever? They had already decided to leave out the words "said interest," so that it was no use fighting over words which would have no effect. Either the words "said interest" meant nothing or their omission meant nothing.

Mr. R. T. REID did not agree with the right hon. Gentleman, who, if he had the whole wording of the clause before him, would see that it was desirable to appoint the time when the first instalment was to be paid, and then also the time when the first portion of the interest should be paid. His right hon. Friend would look in vain to any part of this clause which would tell him when the first instalment and the interest was to be paid.

Mr. COURTNEY: If so, the words "said interest" mean nothing, because you have not explained what it is, or when it begins.

Mr. R. T. REID was not sure that his mind travelled with the agility of his right hon. Friend's. He thought the right hon. Gentleman was inaccurate in saying these words meant nothing. The first described the period at which the first instalment was to be paid, and then, in order to provide for what was not otherwise expressed, they said that the interest was to be payable at the same time. He preferred the words as they originally stood, but the matter was not of much importance. With reference to the words "interest at the said rate," the interest would be 3 per cent., and the Amendment specified when it became payable. He must make this observation. In consequence of the decision of Mr. Arthur O'Connor in the Chair on the previous occasion, an unanticipated difficulty arose, which, as he said at the time, made it desirable to accept an earlier Amendment, with the view to put the words right on the Report. Any gentlemen who followed the matter closely would see that more corrections would be needed unless these words were inserted, which merely specified when the instalments and interest appertaining thereto were payable.

MR. GRANT LAWSON said, the hon. and learned Gentleman's observations were a reflection on the draftsman of the Bill. The Solicitor General said there was no statement in the Bill as to when the interest was to be paid. He desired to defend the draftsman. A little lower down in the Bill occurred the words—

> "The interest on the unpaid portion of the debt will be added to the annual instalments and paid accordingly."

*MR. GIBSON BOWLES observed, that unless the interest was put in it would be left out, and if left out the person who paid the instalment would not have to pay interest, which was what they wanted.

MR. H. H. FOWLER said, there was no reflection on either the draftsman of the Bill or anyone else. On the last night there was considerable discussion on this clause, and when the Government accepted the Amendment then proposed it was understood that the whole question of the wording of this clause would be considered. He thought that if they made any attempt now to "botch" it more they would land themselves into worse difficulties. [*Opposition cheers.*] He could quite understand that cheer. He was not going to say who was to blame, but the Amendment which had been introduced into the clause in consequence of a ruling from the Chair had created the difficulty. He frankly admitted that there was a case to be met with reference to the payment of interest. What he was authorised to state on behalf of his right hon. Friend was that he would be prepared, when he had to consider the Resolution which would have to make the change in the wording of the clause, to consider favourably the question of the interest on the first instalments; therefore, he asked the Committee to accept the Amendment of the Solicitor General.

MR. BRODRICK said, that on this understanding, he would not press his Amendment.

Amendment, by leave, withdrawn.

Amendment (*Mr. R. T. Reid*) agreed to.

MR. HENEAGE moved, in page 3, line 37, after " instalments," to insert—

> "or in such other manner as the person or persons paying the duty may arrange with the Commissioners of the Inland Revenue on delivery of the account."

The object of the Amendment, he explained, was to give more elasticity to the clause. At the present moment there were only two ways in which the duty could be paid—namely, either at the moment of the delivery of the account or by instalments, with interest, extending over a series of years. The administrator was bound by this clause to pay the Estate Duty on the whole sum total of the estate, whatever it comprised. Suppose that under a will all the beneficiaries were to receive what was left them free of duty, the residuary legatee might find himself compelled to pay the whole of the duty, and surely it should be left to him to go to Somerset House and say, "I can pay three, four, five, or six instalments down on the nail, but cannot pay the whole. If you will accept them and relieve me of the payment of interest on them I am perfectly ready to pay them over, provided you do not call upon me to pay the remainder of the Estate Duty until the other instalments become due." Again, take another case. Each beneficiary had to pay his own Estate Duty, and the executor had to recover it under Clause 12. Some of these beneficiaries might desire to pay the Estate Duty at once, thereby relieving their portion of the property from the Act. The executor might be able to go to

Somerset House and say he could pay the duty on behalf of all the smaller beneficiaries under the will, but would not pay for the residuary legatee who had received the landed property. Why should the executor be debarred from relieving himself of that burden? The object of the Amendment was to give, in addition to the two modes of payment already provided, a free hand to deal with the executor and administrator when it was in the interest alike of the Treasury itself and of those who had to pay the duty to come quickly to terms and be relieved from the Act. He begged to move the Amendment.

Amendment proposed, in page 3, line 37, after the word "instalments," to insert the words—

"or in such other manner as the person or persons paying the duty may arrange with the Commissioners of the Inland Revenue on delivery of the account."—(*Mr. Heneage.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, his right hon. Friend was desirous that there should be power in substance to the Commissioners to make arrangements suitable to each particular case when particular cases arose. He agreed with the right hon. Gentleman as to the desirability of this; but he wished to inform him that the Commissioners already had the power to do this; that they were constantly in the habit of doing it, and that these words were quite superfluous, because the power was possessed already and was given by Clause 7, Sub-section 1, which incorporated the existing law and practice.

Mr. HENEAGE said, if this power was in the Bill already in accordance with some older Statutes, then it would meet his point, but he was under the impression that the Bill over-rode altogether the old practice, because such old practice was entirely opposed to the present Bill.

Mr. CARSON considered there was a serious question here as to whether the practice referred to would prevail in the event of the Bill passing in its present form. The first section of Clause 7 only established the "existing law and practice subject to the provisions of this Act," and if by this 4th sub-section they specifically laid down that the only method by which they could pay instalments with the interest was upon the date there indicated they took away from the Commissioners all the existing power to enable payment to be made at other times. He submitted that as there was a question, if they passed the Bill in its present shape, whether the previously existing practice would prevail, no reason existed why they should not have these very plain and simple words moved by the Member for Grimsby put into the Bill.

*__Mr. GIBSON BOWLES__ observed that the Commissioners had ample power to make any terms they pleased as to composition or otherwise with regard to the duties, and they would, he considered, continue to have that power under this clause. The only way, indeed, in which the Bill could be made workable at all would be by a very large exercise of the compounding powers under Clause 11 and by an equally large exercise of the powers already possessed by the Commissioners. The assurance given by the Solicitor General would, however, meet the case; and he would not object to the Amendment being withdrawn, as they were all so anxious to get on with the Bill.

Amendment, by leave, withdrawn.

Mr. POWELL WILLIAMS (Birmingham, S.) moved, on behalf of the hon. Member for North St. Pancras, an Amendment for the remission of unpaid instalments in the event of fresh Estate Duty becoming payable. He pointed out that obviously if the holder died at any time before instalments already due over a series of years were paid a double duty would be put upon the estate, and the pressure might be so great as to ruin the successor. In the event of the estate again falling in, it was, therefore, only reasonable that the amount of the unpaid duty in the first instance should be remitted.

Amendment proposed, at the end of the Clause, to add the words—

"In the event of any fresh Estate Duty accruing before any unpaid instalments have become payable, the unpaid instalments shall be remitted and such fresh Estate Duty only shall be payable."—(*Mr. Powell Williams.*)

Question proposed, "That those words be there added."

Mr. R. T. REID said, that the Amendment would create a great inequality between realty and personalty in favour of realty, and for that reason therefore it could not be accepted. It sinned against the cardinal principle of the Bill, which was that when death took place a portion of the property belonged to the State, and was payable as duty, which was due to the State before anybody could share in the property. He hoped, therefore, that the hon. Member would not insist on the Amendment.

Colonel KENYON-SLANEY said, the Bill took away a slight concession in favour of realty that had hitherto existed as compared with personalty. The burdens upon realty were being greatly increased, while personalty was not to suffer in the same way. Under the Bill as it at present stood there might be on three successions within a short period three annual charges of £330 each on a property producing £1,000 a year, leaving 10 sovereigns to the owner with which to conduct the estate. The result would be that such small estates would be obliterated; and he therefore claimed that the Amendment was necessary on the grounds both of justice and expediency. Its character ought to recommend it to the legal and practical advisers of the Government, who had stated their desire to see the Bill divested of either undue harshness or inequality. He heartily supported the Amendment.

Mr. BYRNE (Essex, Walthamstow) also strongly supported the Amendment. The Government had already admitted the principle that realty should be treated in a different way from personalty, and had created a charge upon the capital of the land which would endure until the last of the instalments was paid. What might be called a concession in favour of realty undoubtedly existed at present, and that concession arose from the difference between the two subject-matters. To the charge which the Government was now creating might be added a second and a third charge upon the estate falling in, in succession, and it was quite possible that the amount of the duty during a certain number of years would be actually more than the income which the property was producing. Supposing a man paid the instalments during the whole period that he had been in enjoyment, this Amendment was quite fair, and was only following the precedent already adopted in the Succession Duty Act. The Government would not spread the payment over eight years if they did not anticipate that the man in enjoyment would live during that period. If he died there would be an unexpected accretion to the funds of the State, and it was therefore only fair and reasonable that the outstanding instalments of the former charge should be remitted.

Mr. POWELL WILLIAMS said, that if the Government insisted on the Bill as it stood it would add a considerable terror to the inheritance of real estate at all. A man would then probably be able to say, "I should be very well off indeed if some fool had not left me an estate." The Amendment was perfectly fair and reasonable, and he must press it to a Division.

Sir J. DORINGTON (Gloucester, Tewkesbury) said, there was hardly an acre of country in England which did not contain a population dependent upon the estate upon which they were living. The Government appeared not to realise that they were about to inflict a great disaster upon the country. There was a speech reported in the newspapers today which bore strongly upon this matter. Spoken as it was in the midst of a district which was largely indebted to the munificence of the noble owners, he could not help thinking it would create a sensation in the country, especially when it came to be understood what these duties really meant. They would sweep away estate owners out of our country districts and bring in their property for the purposes of the Exchequer.

Mr. A. J. BALFOUR (Manchester, E.) said, he really must press the Government to say whether they meant to inflict the obvious and gross injustice of taking from the same *corpus* of property in a short number of years the whole extent of frequent Succession Duties where instalments remained unpaid of the previous ones. The Government might urge that on the average the inequality righted itself. That was all very well from the Treasury point of view, but what consolation was it to the unfortunate owner? An instance happened last year where property fell successively to three maiden ladies—all within the year. Under the Bill that property would actually be mulcted to the full extent three times in one year. Could any human being say that was an equitable mode of taxation? As to the argument of the Solicitor General, all that was pleaded for was that realty, when not settled, should be treated as personalty when it was settled. But to say that a particular family was to be wiped out of existence because it had the misfortune to lose three of its members in a short space of time was so gross an injustice that the Government ought to exercise their ingenuity to discover some method whereby the injustice would be obviated. He could only press the matter upon hon. Members', opposite, sense of justice and equity, for the Amendment would certainly remedy one great blot in the Bill.

MR. POWELL WILLIAMS desired to say one word for the purpose of pointing out what the Amendment really was, and what the effect of the Bill would be if it was not carried. The right hon. Gentleman who had just sat down had pointed out to the Chancellor of the Exchequer that if the estate in the case he cited was of such value as to be chargeable with the 8 per cent. duty, it would in that year have been denuded of one-fourth of its value. He would only ask the Committee, was that a fair thing?

SIR W. HARCOURT (who was indistinctly heard) was understood to say that the hardship arising where the lapse of successive lives came close together occurred under the present Probate Duty. In point of fact, the same thing applied even in the Succession Duty, because supposing a man succeeded to an estate in fee simple and died a week after, and his brother succeeded, there might very well be two demands upon the estate at the same time. Therefore, the Opposition were raising against the Bill an objection which applied to the existing law. There always had been inequalities in relation to the Death Duties. He regarded the Estate Duty as a commuted tax upon property, instead of a tax levied during the owner's lifetime. Supposing three or four people succeeded to one another in fee simple at short intervals; under the Succession Duty the full charge would remain upon all three or four lives. He quite admitted that such an inequality as was suggested might exist, but it was an inequality that could not be remedied as regarded land or real property alone; it was an inequality that existed equally in respect to personalty.

MR. POWELL WILLIAMS said, he could agree with the argument of the Chancellor of the Exchequer but for one thing, and that was that it made all the difference whether they charged 1 per cent. all over the property three times in the year, or whether they charged 6 or 8 per cent. on the year. The Chancellor of the Exchequer wanted money, and did not seem to care very much how he got it, and he would suggest that the right hon. Gentleman should add to the beatitudes—"Blessed are the merciless, for they shall obtain money."

MR. W. AMBROSE (Middlesex, Harrow) said, the Acts now in force did contain the principle which was involved in this Amendment, and if they were to decide between the two, he would suggest the rule should apply to life estates, that the instalment should cease with the life estate, as that was the more reasonable. It was a mistake to suppose they were treating matters equally when the circumstances were different. If two things were wholly different it was a mistake to suppose there was any inequality in treating them differently. It was untrue to suggest that the Treasury, the Chancellor of the Exchequer, or the Legislature dealt equally in respect of all cases; they did not do so even with regard to personal property. If so, why did they admit certain manufactured goods duty free, whilst other goods, like tobacco, were subject to duty? The fact was that they could not treat them equally on account of the economic reasons that entered into the question. In regard to the Stamp Duty, matters were not equally dealt with. Stamped deeds with regard to land paid duty, whilst transfers of Consols escaped duty. A million of money was raised by the Land Tax, £2,000,000 sterling by the House Duty, which together with the Stamp Duty made £5,000,000 sterling of duty raised on land, to which personal property was not subjected. While they had these differences recognised by the Legislature and the Treasury, it was idle to talk about its being unequal to make these differences. He said it was absolutely necessary if they were to do justice to accept the Amendment. It was gross oppression to say that an owner should be called upon to pay the Estate Duty when it meant the destruction of the property. The Treasury ought to be satisfied with the new instead of the old duty, and therefore he supported the Amendment.

MR. COURTNEY (Cornwall, Bodmin) said, he had not intended to take part in the discussion, but the right hon. Gentleman the Chancellor of the Exchequer did him the honour to refer to an argument he used on a former occasion. The right hon. Gentleman said he did not accept the defence of the Budget that he (Mr. Courtney) volunteered, perhaps because he did not understand it, but the truth was that the right hon. Gentleman reiterated himself precisely the same thing. What he (Mr. Courtney) ventured to say was, that if they could carry out an ideal system of taxation they would tax every person every year in proportion to his ability to pay in that year. That was the proper system, but they were incapable of carrying it out. The principle of the Death Duties was the payment of arrears of valuation made good on death. That being the principle, he was glad to see that the Chancellor of the Exchequer and himself agreed, and that the right hon. Gentleman now accepted it.

SIR W. HARCOURT was understood to say he must have misapprehended the right hon. Gentleman on the former occasion.

MR. COURTNEY said, he must admit there was considerable force in the argument advanced by the right hon. Gentleman that to repay the Estate Duty after the lapse of a few years was rather to over-estimate the amount of unpaid taxation on realty. But the right hon. Gentleman said the tax in any case was not sufficient to make up the arrears, and in future he had no doubt that provision would be made by annual savings or by insurance policies to pay the charges, but that would not meet the hardship that would fall upon some families where, owing to the condition of health, mortality was frequent.

*MR. GIBSON BOWLES (Lynn Regis) said, he would like to point out that the Chancellor of the Exchequer would lose very little by adopting this Amendment, because the Amendment only removed the estate from his hands if it fell in twice in eight years; therefore, unless the estate passed twice in eight years the right hon. Gentleman would lose nothing. Most estates would only fall in once in a generation, which was a period of 30 years, and when an estate fell in more frequently it was only fair that some consideration should be had to that fact. The Chancellor of the Exchequer told them this was a Property Tax, and that because a Property Tax was fair it should be levied on all property alike. But the right hon. Gentleman knew there was a deal of property that would for ever escape Estate Duty, inasmuch as it would be made to pass *inter vivos*, between living people, as was the case now. If the right hon. Gentleman wished to make this a real Property Tax he should jump at the Amendment that had been proposed, as it would make the tax more fair and equal between different parties, and, at the same time, the right hon. Gentleman would lose very little, as it was very rare that an estate passed twice in eight years, and that was the only case in which he could lose anything by the Amendment. For these reasons he submitted it was quite a case for the amiable consideration of the Chancellor of the Exchequer, who, he was glad to see, was in an amiable mood this evening—[*Cries of* "Oh!"]—as was very often the case—and he therefore trusted he would look amiably upon the Amendment.

Question put.

The Committee divided:—Ayes 158; Noes 200.—(Division List, No. 116.)

*MR. SHAW STEWART (Renfrew, E.) said, that as the Government did not see their way to accept the Amendment just disposed of he hoped they would allow that this Amendment of his was a reasonable Amendment that they could accept, as it did not controvert what the learned Solicitor General called the cardinal principle in the Bill. He thought it would be an advantage to the State to receive the instalments yearly, even if spread over many years, rather than have the administration of the property. The Amendment was really so reasonable that it did not require any further recommendation from him, and he therefore begged to move it.

Amendment proposed, at the end of the Clause, to add the words—

"Provided that, if the person so paying the duty shall die before all such instalments shall have become due, the duty payable on the death of such person in respect of such property shall not commence to become payable until 12 months after the date upon which the last of such instalments shall have become payable, and interest upon such duty shall commence from that date."—(*Mr. Shaw Stewart.*)

Question proposed, "That those words be there added."

*MR. BRODRICK (Surrey, Guildford) said, before the Solicitor General replied he would like to put a concrete case to show what effect the Amendment would have. Take the case of an estate which devolved three years ago upon four ladies of great age, an estate in Essex, of the value of £10,000. That estate in three years would have paid three-eighths of the instalments, leaving five-eighths to pay. One of these ladies died early in 1893, another somewhat later, and a third in March of this year, leaving the property now in the hands of an old life. How was it possible, the estate being unsaleable, that it could pay the Estate Duty under the Bill of the right hon. Gentleman at the rate of one-fifth of £1,400 every year, and probably having to pay the Estate Duty again before any of the instalments had been got rid of? Under those circumstances, he thought it was only reasonable to include in this Bill the Amendment of his hon. Friend.

*SIR W. HARCOURT said, the Government could not accept the Amendment. He had seen extraordinary statements made by very great people as to the number of years' rental that would be involved in the payments under the Bill. After careful calculation he had arrived at the conclusion that the average would not exceed two years' income spread over eight instalments. He believed a noble Duke had estimated the payments at 12 years' income. He could not understand on what premises the noble Duke proceeded when he arrived at such a conclusion. Some persons seemed to treat as income only what might be termed male pin-money, but that was not the view to be taken of what constituted income, which was really the spendable amount which a man had. This difference in the mode of estimating income formed the real solution of the extraordinary calculations put forward, which, so far as he was aware, bore no relation to the proposals contained in the Bill. There might be cases in which the Death Duties would not be payable more than once in 50 or 60 years, while in others they might be payable several times in quick succession; but, on the whole, he thought justice was done by the proposal in the Bill.

MR. GOSCHEN said, that from some of the remarks of the Chancellor of the Exchequer one would really fancy that the right hon. Gentleman did not even yet understand his own proposals, as contained in the Bill before the House. In drawing a contrast between the present and future of estates the right hon. Gentleman went into elaborate calculations to show that the duty might be only two years' income spread over eight instalments; but he omitted the vital consideration that in the future the valuation was to be totally different to that which it had been in the past, as it was in future to be based, not on income, but on the property itself. Therefore, anyone could see the landowners who had large properties, valuable in one sense, but producing little income, would have to pay in the future a very large sum as compared with what was paid under the present arrangement. Whether the proposals of the Chancellor of the Exchequer were just or unjust, they would undoubtedly have the effect in many cases of doubling or trebling, and in some cases of quintupling and even of increasing tenfold the amount paid at present. In the case of the owner of a large estate which, if sold, might perhaps realise £250,000, but which produced only some £4,000 a year, he would be taxed in future not upon his income, but upon the £250,000. [*Ministerial cheers.*] Those cheers showed that a great change would be made by the Bill, and that the change was welcomed by hon. Gentlemen opposite. But the Chancellor of the Exchequer must not drive two horses at once; he must not try to minimise the results of his proposals, and, at the same time, have those cheers of his supporters for the great difference which would be effected by his proposals. The Chancellor of the Exchequer declared that the landowners were exaggerating, enormously, the increased taxation under the Bill. They were not exaggerating. He had seen the figures in many cases prepared by solicitors showing the most startling results. The Chancellor of the Exchequer was careful never to give figures, and, though the right hon. Gentleman was very amusing, he was quite wrong in his remarks about male pin-money, which were scarcely worthy of the right hon. Gentleman. If the Chancellor of the Exchequer knew, let him indicate the figures. He would make the right hon. Gentleman an offer. Let the right hon. Gentleman give to the Committee, in disguise, some specimen calculations of his own, and the Opposition would give the right hon. Gentleman some specimen cases, also disguised. Let it be understood it was not only that the duties were increased on larger properties, but that they were to be valued on the fee simple and not on the life interest, which would double and treble the amount of duty to be paid. The Chancellor of the Exchequer was always speaking of the expediency of putting realty and personalty on the same footing; but it was an extremely difficult thing to carry out. Heavy charges had to be paid on the transfer of realty, but a large amount of personalty could be transferred with the agency of a cheque and a penny stamp. The new duties would be heavy in themselves, and if, in the cases of second and third deaths, the further charges were levied concurrently, the burden would become intolerable, and it was to remove the hardship in such cases that the Amendment was moved. He should like to know whether on the occurrence of a second or third death the instalments still due would be considered as an encumbrance diminishing the capital value of the estate to be charged with Estate Duty?

*Sir A. ROLLIT (Islington, S.) said, it seemed to him that the Amendment was not inconsistent with the principle of the Bill. No inequality was asked for; no remission of taxation was asked for; all that was claimed was that there should be some consideration exercised so far as the mere payment of duties on real property was concerned. Everyone having experience of real property was aware that a difficulty in realising those new duties which would have to be paid would not be an exceptional case; and he, therefore, appealed to hon. Members opposite to endeavour to meet the claims of the landed interest in reference, at least, to the simple question of the payments of the duty, or otherwise the objections of a reasonable character that could be raised to the Budget would be intensified in their character, and would have a considerable foundation of justice. The principle of the Amendment was admitted by Clause 6 of the Bill itself, which permitted the payment of the duty by instalments; and, therefore, what possible objection could there be to granting exceptional treatment in exceptional cases; in cases that would only rarely occur, but which, when they did occur, would cause great hardship to successors to estates. The Amendment simply extended the time for the payment of the duty, and as interest would be payable on those extended payments, there was really a very strong case for the favourable consideration of the Government.

Mr. R. T. REID said, the hon. Member for South Islington spoke of the Amendment as simply a question of the period in which the payment of the duty would be made, but the hon. Member did not seem to be aware how the time for the payments would be extended by the Amendment. Suppose the case of three persons, all owners in fee, dying in three successive years—1895, 1896, and 1897. That was an extreme case, he admitted, but it was not so extreme as the case of four persons dying which the Mover of the Amendment had put. But what would be the operation of the Amendment in the case he had supposed? The first death having occurred in 1895, the second Estate Duty would not be payable till 1905; the third would not commence until 1913, and would not be completed until 1921. That was the measure of the delay proposed by the Amendment; and he could not suppose that the hon. Member for South Islington would approve of so long a delay that it would take a quarter of a century before the three instalments were paid off. As to the broader question of the policy of the Amendment, that had been sufficiently dealt with by the Chancellor of the Exchequer; and he would only say in answer to the right hon. Gentleman the Member for St. George's it was quite clear that in the case of successive deaths, and different sets of instalments, the previous instalment or instalments would be added to the incumbrances, and would, of course, diminish the value of the estate in estimating the Succession Duties.

Sir R. WEBSTER said, he was not at all appalled by the speech of the Solicitor General, as to its being a monstrous thing that there should be only three Succession Duties in 21 years. He supposed the hon. and learned Gentleman would not deny that the Inland Revenue Authorities would take 30 years as the average generation in which this Estate Duty would be paid. Therefore, under ordinary circumstances, the Exchequer would get one Estate Duty on the average every 30 years. The fact that in certain circumstances three payments of the Estate Duties were contemplated by the Government in the period from 1895 to 1915, and that, therefore, they would not accept the Amendment, showed that no matter how loud they might protest their willingness to deal with every case of hardship, they really had no intention of giving practical effect to their protests. What the Amendment asked was that the three instalments in the case assumed by the Solicitor General should not run concurrently, but should run consecutively. Everyone would admit that the case would be of rare occurrence, and that was all the more reason why its excessive harshness ought to be mitigated.

Mr. HENEAGE said, he had before him figures which he had received from an Insurance Office bearing upon the point under discussion. Take the hon. and learned Gentleman's own case of £100,000 at 6 per cent. The amount would be £6,000, or if there were three Estate Duties £18,000. The interest on that would be from £1,500 to £2,000, so that, roughly speaking, the charge would amount to £20,000, which would have to be paid within 21 years. It would swallow up at least nine years' income out of the 21 years.

Colonel KENYON-SLANEY said, the hon. and learned Gentleman opposite objected to the proposal on the ground of the immense length of time over which the payment would extend. True the time would be long, but the hon. and learned Gentleman did not recollect that in several cases now existing this length of time was exceeded. Take the length of time allowed to the Irish tenants to pay for their land under the Irish Acts, or to repay the money borrowed for improvements. It was much longer even than the extreme case mentioned by the hon. and learned Gentleman. If it was inexpedient to allow a long period in the one case, it must be inexpedient in the other. The Opposition were asking for treatment less lenient than that which was extended by the Government to our Irish brethren on the other side of the Channel. He hoped, therefore, that so far as the argument of the length of time went, the hon. and learned Gentleman would allow that he had controverted it with some reason. It was also worth recollecting that if the deaths happened in such rapid succession, there would, in all human probability, come a time when a life would run an ordinary period, and then, if the Amendment were accepted, the estate would be clear again and the property would be saved.

Question put.

The Committee divided:—Ayes 64: Noes 116.—(Division List, No. 117.)

*Sir G. BADEN-POWELL said, he desired to move, in page 4, line 2, at the end, to add—

> "Provided that there shall be deducted from such duty any sum or sums which are shown to have been paid as Death Duties on property in the country in which the property is situate, and on which an equivalent exemption is granted in respect to property situated in the United Kingdom."

Although the Amendment was one of considerable importance, the Government were conspicuous by their absence. This was a great dereliction of duty on their part, to which he would have to call attention when the proper time came—

that was to say, when the Estimates for granting them their salaries were under consideration. The question he wished to bring before the Committee was one of greater importance, not only to the Government, but to the country and Empire, than any question which had come before the Committee in the course of the Debates on the Death Duties. The observations he was about to make would, he knew, be replied to by gentlemen who had not heard him. Those observations would deal not so much with the legal aspect of the question as with its political aspect, and necessarily so. No doubt the Leader of the House would come in later on and reply to what he had not said. To that he should take exception. The Leader of the House had made many statements in introducing the Bill which subsequently he had had to contradict or withdraw, so that it was impossible for them to know precisely where they were. The right hon. Gentleman had, apparently, entered on the Bill with the idea that he had the power to tax the whole world—a power he (Sir G. Baden-Powell) would deny to anybody in the House. The question of raising Revenue by Death Duties had within the last few years obtained a prominence in the colonies which had never been arrived at before. Further on there was an Amendment drawn by the hon. and learned Gentleman the Member for the Isle of Wight which would restrict the proposal he (Sir G. Baden-Powell) was making to the colonies and dependencies of the British Crown. It would serve the cause of the progress of the Debate if the hon. and learned Gentleman's Amendment were dealt with in company with his. He did not wish himself to bring into the discussion any question of a differential character. He desired, if he could do so, to make a rule which applied to all; therefore, his Amendment was larger than that of the hon. and learned Gentleman. But as the two Amendments dealt with the same subject, it would be well that they should be considered together. The Chancellor of the Exchequer had at one time declared that his proposals would for the first time tax property in the colonies and foreign countries. Yesterday and the day before the right hon. Gentleman so far ate his words as to state that his remarks bore a different interpretation to that which they had been taken to bear, and that he did not approve of taxing in the colonies any property which was not taxed by the existing law. How the right hon. Gentleman could reconcile that with the declaration that he intended to make Legacy and Succession Duty a matter of probate he (Sir G. Baden-Powell) did not know. By the policy on which he obtained the Second Reading of the Bill the right hon. Gentleman proposed for the first time to tax property in the colonies, a course which would be an infringement of the power of self taxation which was bestowed upon the colonies with responsible government. It was clear that it was impossible at one and the same time both to delegate and exercise power. They had delegated to the colonies full, free, and perfect control over their revenue and taxation.

Notice taken, that 40 Members were not present; Committee counted, and 40 Members being found present,

Sir G. BADEN-POWELL said, the Chancellor of the Exchequer had said it was absurd to say that these proposals were in way derogatory to the rights of the colonies. But they certainly would interfere with the taxing powers of the colonies, and that in many obvious ways. They would impose a duty of 18 per cent. on some property in the colonies, and upon that property plainly the colonies would have no further power of taxation. He should welcome as much as anyone the broadening of the basis of taxation, but in securing that they ought not to deprive the colonies of the sources of revenue which they had granted them. It should be borne in mind that, by taxing property in the colonies and in foreign countries, the Chancellor of the Exchequer was instigating the colonies and Foreign Powers to tax property in the United Kingdom—and he happened to know that there were large amounts of Government funds held in this country by foreigners. The right hon. Gentleman proposed to tax the *corpus* of estates for Death Duty before alienation. There the right hon. Gentleman, in spite of his own statements, was completely changing the manner and method and incidence of taxation so far as it affected property in the colonies and in foreign countries.

Hitherto such property had been subject only to Legacy Duty, but now the right hon. Gentleman would (if he could) pile up on the top of that Succession Duty, Probate Duty and Administration Duty. Could that really be the right hon. Gentleman's desire? And there were other points to consider—one of which the lawyers in the House had not yet taken hold of—namely, under the Bill as it stood the subjects of Her Majesty the Queen were to pay double taxes on the same property. Perhaps it was not sufficiently understood in the House that taxes levied in the colonies were levied in the name of Her Majesty the Queen. It was, therefore, proposed to levy heavy taxes in the name of the Queen on property which already paid heavy taxes in the name of the Queen. He happened to know of a case in which an appeal from the payment of a double duty was decided to be strictly contrary to English law. He doubted that if the Chancellor of the Exchequer were to try to put his taxation into operation in the colonies, the Law Courts would enable him to levy duty on property which had already paid duty to Her Majesty. One of the essential principles of the Bill was that there should be aggregation and graduation, with the result that property in the colonies—which, as he had said, had the right of self-taxation—would be taxed under the Bill at a higher rate simply and solely because it belonged to an individual who held property somewhere else in the Empire, and to levy that tax no consent was asked from the Colonial Government to whom the Imperial Parliament had delegated powers of self-taxation. Then there was the important point in the eyes of all those who really understood the economy of taxation, and that was, what consideration was given in exchange for the taxes? The Chancellor of the Exchequer got the Second Reading of the Bill on the plea, which he advanced several times, though he had now dropped it, that the colonies contributed nothing to our naval strength. He should like to point out that the colonies were in a peculiar position with regard to contributing to the Imperial expenses for Imperial defence. The colonies did, in fact, contribute already to the purpose, for they supported 80,000 armed men for the defence of the Empire; they provided harbours for our Fleet in various parts of the world; in Canada they provided ships for the purpose of protecting large areas of territorial waters, and, finally, in Australia they contributed generously towards the support of the Fleet for the protection of local trade. But an unanswerable argument against the contention of the Chancellor of the Exchequer was that if he wished to compel the colonies to contribute to the Imperial defence, the fulfilling of such a duty ought to carry with it a share, on the part of the Colonies, in controlling our Foreign policy. Again, if there was anything in the argument of the Chancellor of the Exchequer, it applied to foreign nations as well as to the colonies; for if the right hon. Gentleman thought the colonies ought to be made to contribute to the Navy by imposing Death Duties on property in the colonies, he must also consider that foreign nations, who paid those Death Duties, were also bound to contribute to our Navy. He thought that all of them—not as taxpayers, but as citizens of the Empire—sympathised with the Chancellor of the Exchequer in his desire to raise revenue; but he maintained that if the Bill passed without some such Amendment as he proposed, the right hon. Gentleman would find that he would gain no revenue whatever from his proposal to tax property in the colonies and in foreign countries. There were many ways in which, without the Amendment, the Chancellor of the Exchequer might be defeated in his efforts to obtain the revenue he sought under the Bill. He happened to know something about property in other countries, and he was aware that both with regard to personalty and realty avoidance of the payment of duty could very easily be accomplished. His hon. Friend the Solicitor General, who so worthily filled a place on the Treasury Bench, knew as well as he did, perhaps better, that with regard to realty such was the simplicity and cheapness of transfer in the Australian Colonies that it was a matter of no difficulty for anyone holding realty there to transfer it during his life to others; and, of course, with regard to personalty, it was easy to do that all over the world. He maintained that those who owned property in the colonies would be chary to leave it to be heavily taxed under the Bill—if it were not amended in the direction in which he sought to amend it—when by the means he had pointed out the avoidance of the duty would be easy both in regard to personalty and realty. The Bill depended on the domicile of the person whose property passed at death. He did not speak as a lawyer, but he knew that domicile in diplomacy and in International affairs had been the cause of great dispute and had perhaps not yet been satisfactorily settled. The question of the domicile of persons who held property in other countries was perhaps the most difficult question raised by the Bill. He could imagine the difficulty of ascertaining the domicile of those colonists who came to England to reside, and who had been in some ways the saving of certain districts in which they lived by spending money generously and freely in those districts. Where was their domicile? Was it in England or in the colonies? One thing was certain, and that was that by retaining their domicile in Canada or Australia they would escape entirely from the taxation imposed by the Bill. The difficulty with regard to domicile was therefore very serious, especially as it also included foreign subjects resident in this country. There was also the very difficult question of valuation. He would like to ascertain from the Chancellor of the Exchequer how long it would take and how much it would cost to value such properties as a cattle station on the MacDonnell ranges in the middle of Australia, or mines in the mountains of Colorado, or shares in the seal fisheries in the Behring Sea? Then there was the case of the executor. The executor must either be a resident in England or outside England. If he were a resident in England, what power was there in any Court of Law in England to compel him to contribute in respect to property within the jurisdiction of the colonies or of any foreign country? If the executor were not a resident in England, and, it might be, not a subject of the Queen, what power could the Exchequer, through the Courts or otherwise, exercise over such an executor? These were practical difficulties; and he confidently asserted that the only way to remove them was by adopting his Amendment. He was sure he would have the sympathy of every right-thinking Member of the House in saying that any measure, such as that proposed by the Chancellor of the Exchequer, which caused friction and bad blood between ourselves and our fellow-subjects in the colonies, or caused friction and bad blood between ourselves and our friends and neighbours in foreign countries, was a measure which ought to be denounced and opposed in the House. Everyone knew, from what was going on in the world outside, that this matter was affecting our relations with the colonies and foreign countries. Indeed, the Chancellor of the Exchequer himself had been driven by the action of the Opposition into a conference with the Representatives of the colonies on this question; and he was convinced that however the Solicitor General might reply to his arguments, the Government would never be able to work this Finance Bill without the Amendment which he had now the honour to propose.

Amendment proposed, in page 4, line 2, at end, add—

"Provided that there shall be deducted from such duty any sum or sums which are shown to have been paid as Death Duties on property in the country in which the property is situate, and on which an equivalent exemption is granted in respect to property situated in the United Kingdom."—(*Sir G. Baden-Powell.*)

Question proposed, "That those words be there added."

MR. R. T. REID said, he did not think that anybody had ever disputed that the question of property situated in the colonies was a matter deserving of attention. But it had already been discussed on Clauses 1 and 2 and, he thought, also upon Clause 3. The hon. Gentleman had himself stated that the Chancellor of the Exchequer had been driven into a conference with Representatives of the Colonies, but the Chancellor of the Exchequer had not been driven into it at all. His right hon. Friend was, at any rate, now engaged in that conference, and he thought, therefore, that the matter could be more usefully discussed at a later stage than now. They were all agreed that if there were to be a diminution in revenue, the diminution should be made as small as possible. That was a matter that could be best discussed after the conference. The question was one of mixed law and policy. He appealed to the Committee not to raise again at this stage a question which had been already twice discussed, and, as he understood, had been by consent postponed.

Sir R. WEBSTER said, he had a subsequent Amendment upon the Paper on the subject, and he wished to know at what future stage it would be possible to discuss it if the matter were postponed? There must be some statement from the Government as to the time and stage for the discussion.

Sir G. BADEN-POWELL said, that the Chancellor of the Exchequer, in announcing the conference a few hours ago, never even hinted that he wished this question to be postponed, though the right hon. Gentleman knew that the Amendment now before the Committee would come on that evening.

***Mr. H. H. FOWLER** said, he desired to point out that the Chancellor of the Exchequer had stated that the matter was one of grave delicacy, and had asked the House to postpone the discussion of the question in order, as he had said, that a satisfactory arrangement might be come to with the Representatives of the Colonies. In the face of that, and in the absence of the Chancellor of the Exchequer, it would be a violation of Parliamentary precedent and of all Parliamentary propriety to discuss the matter now. The Report stage would be the proper time to bring it on. He should certainly, on behalf of the Government, decline to take part in any such discussion at the present stage, and everyone who had the interest of the colonies at heart would agree with him.

Sir M. HICKS-BEACH said, he did not think that anyone would dissent from the concluding words of the Secretary for India. The right hon. Gentleman had indicated the best and only proper way in which this question should be approached. But he thought the Opposition had some reason to complain that that course had not been adopted some weeks ago. The question involved was a most important one, and he therefore thought the question of his hon. and learned Friend the Member for the Isle of Wight was a fair one, as to whether, if the discussion were now postponed, there was any clause, and, if so, what, upon which the discussion could properly be raised thereafter. It was not fair to ask that the whole matter should be put off till the Report stage was reached.

Sir R. WEBSTER said, his Amendment raised the question of the payment of the Death Duties in the colonies, and if the right hon. Gentleman, in his official capacity, told him that it would not be right for him to go on with the discussion now he would, of course, at once accede to the right hon. Gentleman's request. But he did not think it was unreasonable to ask the right hon. Gentleman whether there was any stage of the Bill, besides the Report stage, on which the discussion might be raised, for he was satisfied that this was a question that ought not to be relegated to the Report stage.

***Mr. H. H. FOWLER** said, that it was the wish of the Government that there should be the fullest opportunity of discussing this question hereafter, and their only wish was to make an arrangement that would be satisfactory to all parties. There would be no difficulty whatever in raising the question in the shape of a new clause.

Sir R. WEBSTER said, that of course the right hon. Gentleman knew fully the responsibility of his position, and he (Sir R. Webster) only desired to say that he trusted that ample opportunity would be given for discussion.

***Mr. GIBSON BOWLES** observed that if a new clause were introduced and adopted at the Report stage it would go to the very root of the Bill, and would practically amount to a repeal of the measure. The whole principle of the Bill was based upon aggregation, and if aggregation were to be withdrawn the principle would fall to the ground. He felt strongly that whilst delicate negotiations were going on between the Chancellor of the Exchequer and the Representatives of the Colonies it would not be desirable to debate the question in Committee, but the Government ought to have entered into those negotiations before they introduced the Bill. Great confusion must arise, since any new clause of this kind would over-ride the previous portions of the Bill, and the Opposition must leave all the responsibility to the Government, and reserve all their rights on the subject. If the question were discussed on the Report stage it would be thoroughly threshed out, whatever might then be the results to the Bill.

*Sir G. BADEN-POWELL thought it very regrettable that the Secretary for India (Mr. Fowler) had not made his statement before instead of after the moving of the Amendment, because in that case the Committee would not have been troubled with the proposal. He (Sir G. Baden-Powell) did not for one moment wish to interfere with any negotiations that were going on with the Representatives of the Colonies, and he asked leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

Colonel KENYON-SLANEY moved, in page 4, line 2, at end, to insert—

> "Provided that where the death of the owner of any property, whether real or personal, has immediately resulted from his direct employment in the Imperial service of the Empire, no Estate Duty shall be charged on any property passing on his death."

He said, he was fortunate in being the first person who for some nights would have carried the discussion in Committee outside the lines of property, and tried to enlist the sympathies of hon. Members on behalf of quite another class of people than the owners of landed estates. His Amendment was directed to the protection of the interest of those of Her Majesty's subjects who met their death in the course of the performance of their duty to Her Majesty. It might be that those who recognised his military rank might think that he was moving an Amendment directly in his own interest. That was not the case, inasmuch as, being on the retired list, he was no more likely to be benefited by its adoption than the representatives of the most civilian class in the Committee. If it were thought necessary he should be glad to limit the operation of the Amendment to those who were employed in the Military or Naval Service of the Empire. His intention was that soldiers and sailors who might meet with their death in the fulfilment of their duty should be exempted from any of the penal provisions which were attached to succession under the Bill. He was not quite clear whether there was not already some considerable exemption in that direction; but if there was, he thought it ought to be stereotyped under this Bill. There were, of course, occasions on which civilians were called upon, as at the defence of Lucknow during the Indian Mutiny, to act as soldiers or sailors, and such civilians, if they were killed, ought to benefit in the fullest degree from any exemptions which were given to their more regularly-enlisted brethren. He fancied that the Amendment would meet with the general acceptance of the Committee; but he thought it desirable to allude to one or two facts in support of it. The Chancellor of the Exchequer (Sir W. Harcourt) had said that it was possible for the classes affected by the new Estate Duty to safeguard their interests by a resort to the Insurance Companies. He would remind the right hon. Gentleman that that kind of safeguarding was not within the reach of many of those whose cause he was pleading. No soldier or sailor on active service was able to insure his life on the terms open to any civilian. No one would desire that a soldier or sailor should go into action with the knowledge that a great portion of the property on which his widow or children would have to depend in the event of his death would be swept away if he were not lucky enough to escape the fate which, by going into action, he courted in no common degree. As a class, soldiers and sailors were not men of large property; they were not interested in the question of millionaireism, nor were they on all-fours with the hon Member for Cheshire (Mr. Brunner), who had lately taken an interrupting part in the Debate, and who was chiefly known on the Opposition side of the House as being the representative of millionaires *par excellence*. He (Colonel Kenyon-Slaney) pleaded for soldiers and sailors on three grounds: in the first place, because they deserved exemption by the fact of the duties they performed; in the second place, because they were debarred from making that insurance which civilians were able to make; and, in the third place, because it was exceedingly inconvenient that men should go into action with the feeling that their death would impose a burden upon those whom they had to provide for. He knew that no feeling of the sort would prevent men discharging their duty when they were in the field, but he thought it might prevent men volunteering for those extremely dangerous duties which, if other things were equal, they would be ready to volunteer for.

Another argument in favour of the Amendment was that the Exchequer would only derive a small sum from the estates of soldiers and sailors. This was hardly an argument he liked to use to justify his action—the argument used in the case of the baby, "it is only a little one." He moved his Amendment in the interests of our soldiers and sailors on the grounds he had adduced, and with the hope that it would be acceptable to the Government, the Committee, and the general public outside.

Amendment proposed, in page 4, line 2, at end, to insert—

"Provided that where the death of the owner of any property, whether real or personal, has immediately resulted from his direct employment in the Imperial service of the Empire, no Estate Duty shall be charged on any property passing on his death."—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, that, much as he sympathised with the object of the hon. and gallant Gentleman's Amendment, and regretting as he did that the proposal could not apply to such public servants as Chancellors of the Exchequer, he could not set aside the principle of the Bill in this respect. Even when purchase prevailed in the Army soldiers were not exempt from Death Duty. In fact, when an officer had fallen in battle the whole amount he had paid for his commission was lost. If the hon. and gallant Gentleman desired to extend the exemption of small estates from the duty in respect of soldiers and sailors he could move an Amendment when Clause 17, which related to the exemption of small estates, came on for discussion. The property of the rank-and-file of the Services would in the main be saved from the payment of duty by the Exemption Clause.

*MR. GIBSON BOWLES said, it could not be desirable to exempt from duty the property of men of large fortune who fell in battle. It was reported that at the charge at Balaclava Cardigan had said, "Here goes £30,000 a year." It would not be appropriate to exempt such a fortune as that from taxation merely because the owner was a soldier.

Colonel Kenyon-Slaney

COLONEL KENYON-SLANEY said, he appreciated the explanation he had received and would not press the Amendment.

Amendment, by leave, withdrawn.

*MR. BARTLEY said, he desired to move to insert the following proviso :—

"(5) When the executor is unable from the estate to pay the amount claimed, he shall be at liberty to require the Commissioners to take over such part of the property as he shall select which, according to a valuation based on the value set on the whole property by the Commissioners, is equal to the total amount of Estate Duty payable, or he may require the Commissioners to take any part of the property at the value set upon it by the Commissioners."

This Amendment raised a very practical question—namely, what was to happen to an estate when there was no cash in hand with which to pay these charges? The estates the Amendment would apply to would, from the nature of the case, be very poor ones, and the Chancellor of the Exchequer and the Government claimed to have great sympathy with such estates. There were many estates which would come within this category. It was true the Chancellor of the Exchequer had stated that the Inland Revenue Commissioners had no difficulty in raising the Death Duties, but the anxiety and worry that the raising caused to those who had to pay them was not known to the Inland Revenue Department, whose only duty was to receive the money. Under the Bill the payments would be largely increased, even in regard to realty. A large annual sum would have to be provided, extending over eight years, whether there was cash in the estate or not. If there was no cash, how would the executor proceed? How would he act in the case of an unlet and unsaleable farm in the County of Essex, of the nominal value, say, of £100 a year? The Inland Revenue Commissioners might value it at £2,000, or 20 years' purchase, and would claim £60 Estate Duty on the death of the owner, who had jogged on partly as a labourer and partly as an owner, and had left the property to his son. What was the son, who had probably become an artizan, to do? He would have to go to a money-lender, if he could find one willing to lend as a speculation. This was a cruel position to put the owner into—a position that was never before contemplated. In a case where there were mortgages on the estate, the owner would probably be in a better position, only being obliged to pay a smaller duty, and, perhaps, at a lower rate. Still, he would in all likelihood find it impossible to induce any money-lender to advance anything on the property. No human being would lend money on a second mortgage in such a case—not even a speculative money-lender. It would also apply to a great deal of property that existed now—namely, into mills and property which was going out of fashion, or was carried on only just at a profit, and to property that was highly mortgaged. Even in the prosperous parts of Lancashire there were mills that had almost gone out of fashion, and which were worth practically nothing, which could not be sold, and upon which money could not be raised. These, he thought, raised questions of enormous difficulty, and he asked, under these circumstances, what the executors were to do unless the Amendment he proposed was accepted by the Chancellor of the Exchequer? Although he had applied this to small property, it must be remembered there were many persons who were regarded as rich people, but whose properties were almost in the same position, even if they were not in a worse position. He had made inquiries, and had cases in which there were men who had large agricultural estates which produced almost nothing, and yet the Estate Duty upon these estates would be very large indeed. He would give one case which he knew something about. It was an estate nominally worth £30,000 a year, but the net amount was only something like £5,000 a year. Supposing it was not mortgaged — and he believed it was not—it was probable that such an estate as that would be valued at about £600,000, the Estate Duty upon which would be no less than £45,000, or nine years' actual net receipts. He would appeal to those who were acquainted with agricultural estates to say whether that was an exaggerated case? How could such an estate as that raise cash to the extent of £45,000, the actual rental being only £5,000, though the nominal rental was £30,000? When there was no mortgage it was conceivable that the amount might be raised, but in most of these cases the estates were mortgaged. Though it was true that the mortgage would come off the full value of the estate, still it rendered it impossible for small owners to raise the money by a second mortgage. It was quite certain before the Bill had been passed a week there would be a number of these cases appearing before the Chancellor of the Exchequer to know exactly what was to be done; and where it was distinctly proved there was no cash available and the owner could not sell the estate, what was he to do? He ventured to think that the only way in which the proposal of the Chancellor of the Exchequer was to be met was by accepting this Amendment, coupled with a clause he had put on the Paper to the effect that the Land Tax Commissioners should value each portion of the estate, and that the owner or executor should be able to say, "I will hand over to the Commissioners such and such part of the property at the price you put upon it." He knew it was going back to old times, when payment was in kind, and handing over to the Revenue a part or tithe of the property. He did not know whether the Government would accept his proposal; but whether they did or not, it seemed to him it must come to that one way or the other; that some way or other the Government would have to adopt this system, because if a man had nothing to pay with they must either take the land, let him off, or put him in gaol, and he supposed the Government hardly contemplated putting the executor in gaol. Therefore, it seemed to him there were cases in which the Chancellor of the Exchequer would have to face this difficulty, and he might as well face it fairly in this Bill. The Chancellor of the Exchequer would not deny there were many cases in which there was property valued at a nominal amount, but which could neither be sold nor let, and therefore how was the right hon. Gentleman to collect the Estate Duty unless he adopted a system of taking over part of the real property? If the right hon. Gentleman did not, he must admit that it would place him in some difficulty, as it was not likely that the right hon. Gentleman would wish to hold small portions of property in all parts of the country. Still, if a man could not pay, it was the only system to adopt.

Amendment proposed, at the end of the Clause, to add the words—

"(5) When the executor is unable from the estate to pay the amount claimed, he shall be at liberty to require the Commissioners to take over such part of the property as he shall select which, according to a valuation based on the value set on the whole property by the Commissioners, is equal to the total amount of Estate Duty payable, or he may require the Commissioners to take any part of the property at the value set upon it by the Commissioners."—(*Mr. Bartley.*)

Question proposed, "That those words be there added."

SIR W. HARCOURT said, he was really hardly able to treat this Amendment as serious. The State, it was assumed, was a creditor for a certain sum of money, and were they prepared to treat all creditors on the same footing, and say that when a man died, and the executor was in a difficulty in finding the money to pay the debts of the deceased, that he should be able to call on the creditors to take part of the estate in liquidation of the debts? The thing was absurd on the face of it. Supposing a man died who had ordinary debts of the amount of £10,000, would the executor turn round and say, "Oh, I have not the £10,000; I will give you so much land," and would the creditors take it? Why was the State to be treated on a different footing to an ordinary creditor? The State gave an indulgence that no ordinary creditor gave; they had given eight years, and that was an indulgence that an ordinary creditor was not bound to give. It was the case of an ordinary debt due to the State, and the whole object of every one of these Amendments was to prevent the State receiving its due, and no example of that was more flagrant than such an Amendment as this, that they should impose upon the State conditions that no sane man would impose on any other creditor. That was the general purpose of this Amendment. Let them take an illustration of this great hardship. The hon. Gentleman had put a case of a property which was valued at £100 a year. The capital value of that at 20 years' purchase would be £2,000, and the case put was that in the first instance it was without a mortgage upon it. What a man would have to pay upon that, under this Bill, would be £60; he would have to pay in eight instalments, so that out of the £100 a year, when called upon to pay, he would have to pay £7 10s., and that was said to be practically impossible.

MR. BARTLEY: I distinctly said he did not get the £100 a year; that that was the nominal, not the actual value.

SIR W. HARCOURT said, in that case why should they value it at £100 a year? He supposed the £100 a year was the value, otherwise it would not be capitalised at £2,000; and if the value was £100 a year, the sum that would be payable would be £7 10s. a year for eight years, and that was said to be an impossibility. It was not an impossibility at all, and the whole principle of the Amendment was to endeavour to defraud the State of the rights that were due to it like the debts of any other creditor of the estate of the deceased. There was not a single exception taken to this case that would not apply to the ordinary debts due upon an estate. He confessed he did not understand the line of argument by which Amendments of this kind were supported.

MR. BARTLEY: I do not think you do.

SIR W. HARCOURT said, it was really founded on the assumption that there was something about landed property that entitled it to be exempted from the liabilities incurred by any other property; they would not accept the position land stood in in reference to ordinary creditors with reference to its ordinary obligations to the State. Did they suppose debts were only incurred on land in consequence of the Death Duties? Did they not know that in consequence of extravagance estate after estate had been broken up in this country, and that when debts were due to the ordinary creditor the ordinary law was allowed to take ordinary course? Yet in the case of the State they objected to the ordinary course being taken by which the State should obtain its dues.

MR. BANBURY (Camberwell, Peckham) said, he would like to point out that in the instance of personal extravagance cited by the Chancellor of the Exchequer it was very clear the only available asset for the ordinary creditor would be the estate, and that was precisely what the Amendment proposed.

*Sir J. LUBBOCK (London University) said, he was surprised the Chancellor of the Exchequer would not accept the Amendment, because it was based on an analogy with the customs of feudal times, on which the Budget itself was based. The proposal was quite in analogy with what was done in other cases. For instance, what happened now if there was a bankruptcy? Creditors were called on to value their securities and to take them over at their own valuation, as suggested in this Amendment. The Chancellor of the Exchequer said that great indulgence was given to land because the executor was allowed to pay the amount by instalments, but that showed that the amount was not due until the instalments became due, and therefore instead of being due in eight years it was due in eight yearly instalments, which was a different thing. Another strong reason in favour of the Amendment was the great difficulty there was in valuing property. He knew a case in the City where one valuer valued certain property at £30,000, whilst another valuer valued it at £50,000, and everyone knew how different valuers differed in their valuations of estates. Of course, they knew there was an appeal to the High Court, but that was a very expensive matter, and would involve a considerable amount of delay and trouble. If they asked the State to value the property, and if the State put an extravagant value upon it, what was there unreasonable in asking the State to take it over at their own valuation? The arguments in favour of the Amendment, he thought, were very strong, and that the Chancellor of the Exchequer had not answered them.

Mr. NEWDIGATE (Warwickshire, Nuneaton) said, he would not detain the Committee more than a minute, but he must say he felt very much surprised at the righteous tone of indignation meted out to the Committee on the subject of this Amendment. They heard a great deal about the nationalisation of land at the present time from the Radical Party, and he therefore should have thought that the Chancellor of the Exchequer would only have been too glad to accept the Amendment that the Death Duties should be paid in land instead of money, as that would mean that the land would be given to the nation, and thereby what the Liberal Party so anxiously desired—the nationalisation of the land—would be more and more brought to pass. For that reason he thought it was very extraordinary that the Chancellor of the Exchequer should not accept the Amendment.

*Sir H. MEYSEY-THOMPSON (Stafford, Handsworth) said, he must confess he was surprised to hear the right hon. Gentleman the Chancellor of the Exchequer bring forward the argument that he did with respect to a creditor to the State and an ordinary creditor. There was this difference between them: a debt to an ordinary creditor was incurred voluntarily, whereas the debt to the Chancellor of the Exchequer was an involuntary debt. It seemed to him that a debt imposed compulsorily on a man was a very different thing to a debt incurred voluntarily. The Chancellor of the Exchequer told them the ordinary creditor could get money and not land. He was at this moment engaged in a business in which the trustees were very anxious to realise money advanced on a mortgage. The mortgagor happened to be a farmer; and he said, "I wish you would take my land; you may sell me up, but you won't get anything like the value of the mortgage." The Chancellor of the Exchequer talked of debts being incurred by extravagance of an owner or his predecessor. The extravagance of yourself or your predecessor was one thing; but debt incurred by the extravagance of the Chancellor of the Exchequer was a very different thing. He had under his observation cases in which the value of land had fallen so that, although it had been mortgaged for a reasonable amount, the value was now down to the amount of the mortgage. Insurance Companies and others usually left a margin of one-third; and in many cases that margin barely remained. They were told that taxation ought to be paid out of income and not out of capital. The capital of the country was that of individuals; the State had nothing but debts, and heavy debts, too. If an estate was heavily mortgaged, how was a man to pay this duty out of income? A man who succeeded to such an estate was not under the present system richer for two or three years. Under the new Death Duties it was impossible for him to pay the duty out of income. What was he to do? He could not sell any land without the consent of the mortgagee. There was an old proverb that it was better to let sleeping dogs lie. Land was not like Consols, part of which could be sold without injuring the rest. They might as well tell a man the value of a picture, and say that by cutting off a quarter they were giving a fourth of the value. Very likely the mortgagee would refuse to give a man permission to sell any portion whatever, but supposing he consented he would make a stipulation that sufficient should be sold to ensure that the one-third margin of value should cover not only the payment to the Government, but also reduce the mortgage to an amount not more than two-thirds of the value of the property. Upon that the man would have to go to a lawyer, who would have to go into the question of title, which was always a difficult matter. If it were a comparatively new estate he would be told the title was too short, and if the property was bought a long time ago he would be told the title was too old, and that the land could not be recognised, so that in either result he would be put to very great expense. Then the mortgagee would insist upon a re-valuation of the whole estate, which would cause another expense. Then he would have to make up his mind as to what reserve should be put on the property, and what would, after all, happen? Exactly what he had himself been engaged in in another trust, he would go into the auction room and find there was no business doing in land at all; there were no buyers, they would get a bid, but so small that it would not pay the amount owing on mortgage, and would have to be refused. This unfortunate man would go home, and where was he the next morning? He would be on the high road to the Bankruptcy Court. He would find he had incurred enormous expense for valuation, for legal charges, for auctioneers' expenses, that he could not sell the estate, and was no nearer towards paying the Chancellor of the Exchequer than he was at the outset. What was he to do? Everything he did only landed him further in the mire. Therefore, under the circumstances, it was reasonable to say to the Chancellor of the Exchequer, "You have put your own valuation on the land; take a portion of it for the duty at the price placed upon it by your own valuer."

Sir W. HARCOURT said, they had heard a characteristic speech, and might well take note of it. First of all, they were told there was a distinction between the debts of an ordinary creditor and the claims of the State, and that the claims of the State were an involuntary debt on the part of the debtor. And, secondly, as regarded the class the hon. Member represented, according to his testimony they were most involuntary debts; debts devoted to the Public Service and the defence of the country were involuntary debts which were not in the nature of debts to an ordinary creditor, and which might be due to the extravagance of the landowner himself. And then the hon. Member said these were the debts which were to discharge the obligations of an extravagant Chancellor of the Exchequer. ["Hear, hear!"] Yes, but who was the author of that extravagance? The author of the extravagance complained of was the man who refused to pay the debts which he insisted on contracting. The Opposition complained of having to pay anything, whether in the nature of Income Tax, Death Duties, or anything else to minister to the demands of an extravagant Exchequer. That was the keynote of their resistance which had occupied day after day so much of the time of the House. With that object the Opposition proposed Amendment after Amendment. He would suggest concentrating them all into one short Amendment to this effect, that, "Having regard to the meritorious character and the difficult position of the landowners of this country, they should be discharged from all involuntary debts or duties to the State." Amendment after Amendment was being proposed in order that a particular class might escape from their obligations, and it was because the Government did not, and would not, recognise that there was any class in the community which was not bound to pay its fair share to the burdens of the State that he resisted this Amendment.

Mr. A. J. BALFOUR said, that there was a great confusion growing up in his mind as to whether he or the Chancellor of the Exchequer was the guardian of the Government time. He found himself constantly in the position of having to try and allay the storms which the Chancellor of the Exchequer persisted in raising. Did the right hon. Gentleman want to get on with this Bill, or was it the Opposition who wanted to do so? Was the Chancellor of the Exchequer or were the Opposition most anxious to save the time of the House? He would have thought that, according to the ordinary distribution of duties in the House, it was the duty of the Opposition to criticise and the duty of the Leader of the House to attempt to soften controversies, and never to raise unnecessary issues, never to impart unnecessary poison to the discussions; if it were possible, to bring unity into inter-Party warfare, and to further the business of which he was at present nominally in charge. Even if the Chancellor of the Exchequer thought it necessary to heighten and season the effect of his rhetoric by a little Party recrimination, they might have thought that the *pièce de résistance* would have been argument directed to the Amendment. But there was no argument in that speech. If the Committee had heard argument — if the right hon. Gentleman had argued——

Sir W. HARCOURT: I did that half an hour ago.

Mr. A. J. BALFOUR asked, if, then, the right hon. Gentleman had exhausted all his arguments in one speech, why did he make a second speech for the purpose of prolonging debate? In less dignified persons that was called "obstruction." He was at a loss to know what to call it when it fell from the mouth of so great a master of Parliamentary procedure as the right hon. Gentleman. The speech which the right hon. Gentleman had just delivered consisted, from beginning to end, of an attack on the owners of real property for their supposed desire to get rid of the obligations thrown upon them by the cost of carrying on the Government of the country. Anybody who had happened to come into the Strangers' Gallery and listened to the speech of the Chancellor of the Exchequer without having heard the previous part of the Debate would have supposed that the right hon. Gentleman was dealing with an Amendment which referred to real property alone, and not to personal property. He stated that he had made two speeches on the subject—the one argumentative, the other rhetorical. But had the right hon. Gentleman looked at the Amendment? Not one word in that Amendment referred to real property rather than to personalty. It was quite true that his hon. Friend did touch upon a particular bearing of the Amendment as regarded real property, and asked the Government to take payment in kind, in cases where it was found extremely difficult to provide payment in cash. There might be difficulties involved in that proposition. But to describe it as a plan by which owners of real property were to escape their share of the burden was really grotesque. After all, a man could only give what he had; and it was bad finance to require the taxpayer to provide, in order to meet his obligations, much more than he was ultimately to give to the State. That was an axiom of sound finance which had been recognised throughout the whole of the financial history of this country; and that, he supposed, the Chancellor of the Exchequer did not wish to repudiate or contradict. Whether the scheme of his hon. Friend was practical or not might be worth asking; but what was not worth while was to drag into a purely business discussion matters which were wholly irrelevant to that discussion, and which could only embitter and prolong debate, and accusations against a class which did not deserve them. Such charges were meant for consumption out of the House—they certainly would have little effect in it—and were a very unjust and ungenerous form of attack against a particular interest, which nobody could deny was now struggling against adversities such as had seldom been felt before in our history by any class of equal importance in the country. He regretted that the Chancellor of the Exchequer had made the speech the House had just listened to and had chosen to import such topics into the Debate. He must express his sympathy with his hon. Friend opposite in this matter, and that sympathy he believed was extended to him from below the Gangway opposite by some of the most distinguished Radical Leaders.

Mr. DARLING (Deptford) said, it was not so long since they heard the Chancellor of the Exchequer advocating the doctrine that when a man died his property was forfeited to the State. The right hon. Gentleman suggested, indeed, that it was only out of kindness that the State, having taken its portion, in reality gave back what was left to the relatives of the deceased person. Now, if that were the case the Amendment only asked the Chancellor of the Exchequer to keep part of his own property. The Amendment made no distinction between real and personal property. Then let the Chancellor of the Exchequer keep that part of the property which came to him by the death and hand over the rest.

SIR H. MEYSEY-THOMPSON (Stafford, Handsworth) said, the Chancellor of the Exchequer appeared to think that he had urged that real property should be exempted from the tax. He had urged nothing of the kind. He expressed no opinion whether the tax was fair or excessive or should be imposed at all. All he asked was that where the owner found it impossible to borrow the money or sell the land at a reasonable price the Chancellor of the Exchequer should take the land himself at the value placed upon it by his own valuer.

MR. BARTLEY pointed out that there were many small estates which were practically unsaleable, and what were the executors to do under those circumstances? The Chancellor of the Exchequer got angry at the very idea that anybody was worse off than himself, but he could assure the right hon. Gentleman that that was the case. It was all very well for him to talk in an excited way about landowners paying like other creditors, but if they or their executors had no money how was it possible for them to pay? It would be necessary for some system to be adopted by which in such cases the Chancellor of the Exchequer might take the land.

Question put.

The Committee divided:—Ayes 125; Noes 175.—(Division List, No. 118.)

*MR. BARTLEY moved, in page 4, line 2, at end, add—

> "Provided that when an estate has been mortgaged for *bonâ fide* consideration previous to the passing of this Act, the charges for Estate Duty, in so far as they are in excess of all existing Death Duties, shall rank after such mortgage or mortgages."

He hoped he should not fall under the censure of the Chancellor of the Exchequer in venturing to move this Amendment, which was one which should meet with the approval of the right hon. Gentleman. The object of his proposal was to protect existing mortgages on properties which had been *bonâ fide* lent previous to the passing of this Act. This raised a very important issue. In thoroughly solvent estates there was no doubt this proviso was not wanted; but in many estates which were mortgaged to their full, or nearly to their full, value it was certainly necessary in order to protect those who had *bonâ fide* lent money on these estates. Let him take the case of an estate which in the good old times of 20 years ago might be taken to be worth £60,000. That estate would have fallen in value at the present time to £30,000. He would put the income at £600 a year, which would be 2 per cent. on the reduced value. If it were mortgaged under the old system in the old times the full amount of the mortgage would have been possibly £40,000. If it was mortgaged at the present time for £40,000, he was aware that no Estate Duty would be payable, simply because the mortgage would more than cover the absolute value of the estate. But if the owners in the past had been more careful and instead of borrowing as much as they could had only borrowed £15,000 at 4 per cent., that estate would be valued for the Estate Duty at £15,000, and 4 per cent. Estate Duty on that amount would be £600. That meant to say that that estate would have to pay about £90 a year, with interest, for eight years. But the absolute interest on the mortgage money on the supposition he had advanced would be £600. He would ask this simple question: In this case was the Estate Duty to be paid before the mortgage which was *bonâ fide* lent on that estate previous to the passing of this Act or not? If it was to come before it was quite clear that those who lent money were in a much worse position than they were before, because the whole income of the estate was swallowed by the interest on the mortgage, and the Chancellor of the Exchequer would come down and require £90 a year out of that small estate for eight years, and the mortgage interest would not practically be able to be paid in full. He said that the income of many small estates had been so greatly reduced by the unfortunate condition of agriculture that it was all swallowed up by the interest on mortgages made when times were better. Many of the Insurance Companies and Mortgage Companies had advanced money on landed estates; these institutions were not to blame for having made the advances, or for the great fall in the value of their securities. They would often be glad to call in their money but for the fear of forcing the estate into bankruptcy. If this Estate Duty became chargeable before the mortgages, it would undoubtedly lead to the mortgages being called in; for when the Insurance Companies understood that this heavy duty was to come before their claim, and practically made their claim the second mortgage, they would naturally take time by the forelock and give notice to call in the mortgages. Surely it was not desirable to put this enormous strain on the resources of already impoverished estates. It might be unusual for taxes to rank second; but never before had there been a tax which struck at securities as this Estate Duty did. Fortunately, the Committee would not be disturbed by the rhetoric of the Chancellor of the Exchequer on this Amendment, and in the right hon. Gentleman's absence his proposal could be discussed on its merits. He saw the hon. Member for Cheshire opposite (Mr. Brunner), who was very active in these matters. He wished the hon. Member had a few landed estates to look after instead of salt mines. He thought he had a right to ask the Solicitor General to really fairly consider this matter. It was a question which would influence serious action upon a large number of persons if there should be a panic as to the safety of the security which trustees had upon mortgage, and if it was thought that this Estate Duty would have to be satisfied before the claims in respect to the mortgages could be considered. He begged to move the Amendment.

Amendment proposed, in page 4, line 2, at end, to add—

"Provided that when an estate has been mortgaged for *bonâ fide* consideration previous to the passing of this Act, the charges for Estate Duty, in so far as they are in excess of all existing Death Duties, shall rank after such mortgage or mortgages."—(*Mr. Bartley.*)

Question proposed, "That those words be there added."

MR. R. T. REID said, as he understood the question raised by the hon. Gentleman referring to mortgage transactions which had occurred prior to the passing of this Act, he desired to know whether the increase in the existing Estate Duty would rank after such mortgage? He certainly considered that in the case of an estate with an existing mortgage upon it now, in the event of a death after the passing of this Act, the mortgage would take priority of claim. The person of the mortgagee would not be affected by the change; all that would pass on death would be his equity of redemption; therefore, the duty could only be charged upon the equity of redemption. But there was another case to which the hon. Gentleman had not referred, and that was the case of mortgages in reversion. In the case of mortgages in reversion under the Succession Duty Act, if a reversioner mortgaged his reversion, then upon a succession taking place the Succession Duty would stand before the mortgage on the ground that the liability to duty attached as soon as the reversionary interest was created, and therefore that a transaction after the reversionary interest had been created would not enable him to postpone the prior charge, although it had not become due to the State for duty. That was the case with regard to succession. When they came to the reversionary interest under this Bill his own opinion was that the mortgagee would again take priority of the duty. It was only right to state to the hon. Gentleman that persons for whose authority he had the highest respect took a different view, and thought that in the case of reversion the duty would come even before the claims of the mortgagee. At all events, that being so, the hon. Gentleman would remember that the Chancellor of the Exchequer gave a promise some time ago to deal with the case of reversions—he thought on the initiative of the hon. Gentleman himself. They desired to protect the sales of reversions by reversioners who were not in possession from the incidence of the tax. He could say it was the intention to prevent that from happening in the case of reversions which the hon. Gentleman apprehended.

He spoke, of course, of *bonâ fide* mortgages, and those made prior to the passing of this Act. That being so, he hoped the hon. Gentleman would be satisfied with the statement that the Government would deal with the question. He thought the proper place for dealing with it was under "Savings and Limitations" in Clause 17, which were intended to deal with temporary matters of this kind.

MR. BARTLEY asked, did he gather that, supposing the revenue from an estate was only just sufficient to pay for the interest on the mortgage, would that revenue go first of all to pay the mortgage, and would the Estate Duty wait until the mortgage was paid?

MR. R. T. REID replied that the claim of the mortgagee for payment would, of course, have to be satisfied first, but the Estate Duty would not cease to be payable—that was to say, there would be no absolution from the payment of duty.

MR. BARTLEY intimated that he was prepared to withdraw his Amendment on the assurances that had been given by the Solicitor General.

Amendment, by leave, withdrawn.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

MR. GRANT LAWSON observed that there was only one sub-section in this clause which had passed this House without a good deal of criticism and amendment, and that was the first sub-section, which was a pure matter of form. The other sub-sections were open to such grave objection that it was really a question whether it would not promote business if they did not add the clause to the Bill. The Government themselves had admitted that it was impossible to make anything of the 4th sub-section as drawn at present. The Secretary for India had said he hoped they should not further discuss Sub-section 4, because very considerable alterations would have to be made in it before they came to another stage. Was it, he asked, any use putting a clause in the Bill which the promoters themselves declared would require considerable amendment before it could be passed into law? He would read one of the most extraordinary absurdities which Sub-section 4 of that clause showed when carefully read. As the result of their labours on Tuesday night they got that sub-section into this condition—

"Except that the duty on real property may, at the option of the person paying the duty, be paid either on the delivery of the account or the expiration of six months from the death of the deceased, whichever first happens."

That was to say, they might either pay the duty on delivering the account of the property or else before they delivered the account of the property. Suppose they did not deliver it in six months? They put the duty on the account before they knew what the account was. Legislation of that description was unsatisfactory, and it was undesirable to add a clause with such ridiculous words in it to the Bill. Look at Sub-section 2, under which the unfortunate executor had to pay duty upon all the property of which the deceased was competent to dispose. The executor might have no assets with which to do anything of the sort. He had to pay duty on all settled property, which he knew nothing of, of which he was not trustee, and over which he had no control, and he might have no assets. All the money which came to him might be £2,000 or £3,000 from personalty; the man for whom he was executor might have £200,000 or £300,000 under settlement passing on his death, or which it would be held he was competent to dispose of because he had a general appointment over it. Was it fair to put the executor in that position? He had to manage property, of which he knew nothing, in all parts of the world and discharge payments to the Exchequer for which he had not assets. Take Sub-section 3. It declared that all accounts must be put in in six months, or such further time as the Commissioners of Inland Revenue allowed. That was practically an impossibility, as everybody with the least acquaintance with the subject would admit. Again, the question of payment by instalments was left in a very unsatisfactory condition. He did not see why, when in the case of real property there was power to pay by instalments, the same privilege should not also be extended to the case of personal property. The matter was left in such a condition that the instalments might grow up and accumulate until the property finally passed to the State. There would be great hardship done to the successive owners of an estate if the successions followed rapidly. A case had actually been cited by the Member for Penrith of a property with an income of £300 a year, and which would have to pay to the State £385. How was that to be done? It was all very well for the Government to say that the money to meet the payment of the duties could be raised on mortgage to any amount. But if each succession occurred before the duty on the former one was paid off these mortgages would go on accumulating, and it would not require any great amount of skill to understand that the mortgagee would in the long run get the land and the State the price of the property, while the last successor would find himself with *nil*. In short, it only had to go on long enough and it would come down to this—that the State would inherit the whole of the soil.

COLONEL KENYON-SLANEY commented on the extraordinary and peculiar fact that almost without one single exception there had not been a speech made in support of this clause by anyone except the official Members on the Front Bench of the Government. ["Hear, hear!"] And that statement was cheered by the extinct volcanoes who sat immediately behind the Treasury Bench. This, of all Bills introduced into this Parliament, was one on which they wanted to hear not the views of gentlemen on the Treasury Bench, but desired also to hear what opinion of their own hon. Gentlemen opposite had upon the subject. He had the honour and pleasure of a personal acquaintance, and he hoped a personal friendship, with certain hon. Members on the other side of the House, and he heard from some of them the strongest expressions of opinion in the Lobby in opposition to the provisions of this clause, and yet when he came into the House, and he with others attempted to argue these questions, they were met with an absolute mum silence on the part of the hon. Members opposite. What was the value to their constituents of hon. Members on the other side of the House?

THE CHAIRMAN: The hon. Member is not now addressing himself to the clause.

COLONEL KENYON-SLANEY said, he accepted the ruling of the Chair, which appeared to be particularly palatable to a demonstrative millionaire on the other side of the House, who was happy to be a millionaire and able to be demonstrative. During the Debate many opportunities to improve the Bill and to introduce into it principles of common justice had been lost owing to the reluctance of hon. Members opposite to take part in the discussions.

THE CHAIRMAN: The hon. Gentleman must deal with the clause as it is, and not as it might have been.

COLONEL KENYON-SLANEY said, he had never been so unlucky as to call down the intervention of the Chair before, and he would take care not to deserve it again. Allowing for the fact that hon. Members opposite were bound to support their Government on this clause, could anything have been more peculiarly significant of the worst side of Parliamentary life than the speech of the Chancellor of the Exchequer? He must say that, speaking with a proper appreciation of the right hon. Gentleman's position, he deeply regretted the speech delivered by him that night. He had heard the right hon. Gentleman speak in kindly and sympathetic terms of the landed interest, but that night all those generous sentiments and the ideas of fair-play slipped out of his mind, and they heard a speech which, he ventured to say, was more worthy of the platform than the House of Commons. He only wished they could persuade the right hon. Gentleman that the way to conduct this Bill to success was not to taunt the Opposition with sentiments they did not hold, but to give them credit for a full desire to help him in making the measure as just and good a one as they could. What small improvements and Amendments had been made in the clause they owed to the courtesy and willingness to meet them displayed by the learned Solicitor General. Although he did not propose to ask the House to divide on the clause, he did wish to say that in many ways it had not had all the consideration it deserved, nor the improvement that might have been introduced into it.

SIR R. TEMPLE said, he regretted that the Government had not seen their way to reduce the rate of interest payable on the instalments. He had moved an Amendment in that direction last night, but the Committee had affirmed the proposal in the Bill. He was sorry that the Government had not seen fit to listen to the wise remarks of the right hon. Gentleman the Member for London University, who was one of the first financial authorities in the House, and who stated that the 3 per cent. interest was too high a rate altogether. Everyone knew that the unfortunate landowner who would have to pay 3 per cent. interest on his instalments of the duty would not get anything like that interest from the land. If he got 1 or 1½ per cent. he would consider himself lucky. The Debate had also conclusively proved that if two or three lives should drop in quick succession, the duty would be so great as to absorb the greater part of the estate. He therefore hoped that the Government would consent to fix some period of years and to enact that during that period it should only be possible for this excessive duty to be charged once upon an estate. If the Government did not do that, he promised them that they would have more trouble, for it would be the duty of the Opposition to move Amendments on the Report stage to effect that purpose. He protested against the clause as one whose heirs would suffer keenly from this iniquitous measure.

Mr. HENEAGE said, that for his part he did not care whether the clause stood part of the Bill or not. It was quite clear, he thought, that it could not be allowed to remain in its present shape, and must be altered by the Government on Report. He regretted the attack made by the Chancellor of the Exchequer upon those connected with the land. The right hon. Gentleman had made many attacks on the landowners in the past; but generally his remarks had been animated by a spirit of good humour. To-night, however, there was no good humour in the attack. He repudiated the insinuations of the right hon. Gentleman that landed proprietors wished to evade contributing their due proportion to the taxation of the country. The speech reported in that day's newspapers, to which the right hon. Gentleman had referred, was not made at random, but was based, he knew, upon calculations carefully made. The Bill was so badly arranged that prolonged discussion was inevitable. The Government had chosen to deal with the collection of the duty before they discussed the way in which the estate was to be valued; but if the Committee had known that the valuation would place realty on the same basis as personalty, he did not think there would have been such discussions on the Bill. As one who did not care very much about the principle of the Bill, one way or the other, provided it was fair, he regretted very much the action taken up by the Government to-night, because he believed it would not tend to the progress of the Bill on the further stages.

*Mr. TOMLINSON said, he desired to dwell upon the difficulties by which executors would be surrounded when this Bill had become law. The present position of an executor having to deal with a mixed estate was not an easy one; but it was very easy indeed, compared to what it would be if Clause 5 were passed. At present, the executor made a calculation of the duty to be paid on his own valuation of the estate; and so he presumed the executor would continue to do under the Bill in the case of personalty. But owing to the system of aggregation and graduation it would be impossible for the executor to know how much Estate Duty he would have to pay on the personal estate until the full value of the estate, both real and personal, was ascertained. The executor was not at liberty to put his own value on the real property. What the executor had to do was to make out an account within six months, or such time as might be allowed him by the Commissioners, of the particulars of the real estate; that account was to go to the Commissioners, the Commissioners had had to find out what the value of the real estate was; and until the total value of the two classes of property—realty and personalty—was ascertained, and the scale of the duty to be charged was fixed, it would be impossible for the executor to obtain possession of any part of the estate, so as to pay debts and legacies, and divest himself of his responsibility.

*Mr. GIBSON BOWLES said, the first five clauses were undoubtedly the most important in the Bill; as they had now been got rid of, he trusted the proceedings in Committee would proceed with greater speed. As those clauses had been very roughly knocked about in their passage through Committee, he would suggest that they should be reprinted.

*MR. BRUNNER (Cheshire, Northwich) said, that he regarded the clause under consideration from the point of view of an owner of personalty who possessed hardly an acre of freehold property, and also from the point of view of a man who had been brought up among people who had to work for their living every day of their lives. Hon. Members opposite who were so loud in their complaints represented the interests of people whose incomes were continuous, but he was concerned for the class having incomes that ceased absolutely upon death. That class had not the benefit of payment by instalments; the duty in their case must be paid at once when death occurred. Let them take the case of a medical man earning £1,200 a year, who had saved £8,000. His income before his death would be £1,200 a year, plus the interest on the £8,000. After his death that income, of course, at once fell from £1,600 to £400, and the whole Estate Duty would have to be paid on the £8,000. They had heard over and over again of the hardship of the case where death succeeding death the instalments accumulated; but in the case of the medical man to whom he had referred, the whole of the Estate Duty had to be paid on the £8,000 immediately by the widow, and if she died in the next year it had to be paid again immediately by the children. He should vote for every line of the Bill, because it was the first measure relating to the Death Duties which satisfied his sense of justice.

SIR J. FERGUSSON (Manchester, N.E.) said, the case mentioned by the hon. Member illustrated exactly the injustice of which the Opposition complained. The case of landed estates in which it might often be impossible to pay out of ready money the enhanced charges which were to be enforced by the Bill was quite a special one, because in that case they could not realise money where they had only the land. The injustice of which he and other hon. Members complained was that the heavy duty proposed would have to be paid not once only, but perhaps two or three times over within the course of a few years. It was within his knowledge that the possessors of an ancient estate had followed each other in death very rapidly, three brothers who had succeeded to the estate having died within a very few years of each other. Few ancient estates would survive those enhanced duties being levied upon them three times within a few years. He believed that, when the real character of the Bill in this respect was fully explained to the country, it would be seen that the measure was rather one of spoliation than of taxation, and that it would produce changes in our rural life which would be far-reaching and injurious. He hoped that when the clause was again brought before the House some further effort would be made to deal with the injustice to which he had referred.

Question put.

The Committee divided:—Ayes 155; Noes 115.—(Division List, No. 119.)

Committee report Progress; to sit again To-morrow.

SAVINGS BANKS (SOCIETIES) BILL.
(No. 233.)

COMMITTEE. [*Progress, 7th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 1, line 9, to leave out the words "and applied solely."—(*Mr. A. Morley.*)

Question proposed, "That the words 'and applied solely' stand part of the Clause."

MR. BARTLEY asked whether it was to be taken that the whole character of the Bill had been changed since the Second Reading, and that it now applied to all the trade funds of Benefit Societies?

MR. A. MORLEY said, the Bill, as amended, would not apply to Trades Unions whose funds were devoted solely to strike purposes, though it would to those whose funds were devoted partly to strike and partly to benefit purposes.

MR. BARTLEY said, that if the funds of all Trades Unions were to be put in the Post Office Savings Bank if there came a great commercial crisis and a general strike there would be an enormous demand on the Exchequer, and the Government would be put into a serious difficulty to meet the demand for funds. Under the Bill as it passed a Second Reading only funds used for benefit purposes could be invested by these Trade Societies. The Amendments on the Paper were all in the names of two hon. Gentlemen who were not present. The Government, however, was moving the Amendments, which would suggest that the change had been made by them. The Committee ought not to be asked to pass a Bill with such material alterations without carefully considering it.

Mr. FENWICK (Northumberland, Wansbeck) said, there were a large number of Trades Unions which did not combine benefit funds with trade funds. He did not think the hon. Member (Mr. Bartley) would be under any apprehension as to the country being plunged into serious danger through some gigantic labour dispute. The coal strike of last year was probably one of the worst ever witnessed in the country, but it occasioned no serious inconvenience to the Savings Banks or the Government. Supposing all the funds at the command of the Trades Unions were invested in the Post Office Savings Banks, and the Government were called upon to disburse them at a particular time in consequence of a general strike, all the money the Government would have to find would be less than £2,000,000 sterling. It was impossible to imagine a crisis in which every trade in the country would be striking at one and the same time. He trusted the House would accept the Amendment moved by the Postmaster General.

Mr. BROMLEY - DAVENPORT (Cheshire, Macclesfield), said, it was clear that there was debateable matter in the large change which had been made in the Bill since it had been read a second time. It was unfair that they should be asked to discuss such a measure at such an hour (12.25 a.m.). In the absence of the two hon. Members in whose names the Amendments appeared on the Paper, he begged to move to report Progress.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. Bromley-Davenport.*)

Mr. A. MORLEY said, that £2,000,000 was the total property of the Trades Unions, but only £500,000 of that was invested in the Post Office Savings Bank. The alterations in the Bill had been carefully considered by the Treasury and the National Debt Commissioners.

Mr. BARTLEY said, that a question now arose in the Bill affecting a point that many of them had been working at for years. Many of them were of opinion that large sums should be put into Consols rather than put into the Post Office Savings Bank.

Mr. A. MORLEY said, that if the Bill were allowed to go through Committee, he would agree to put off the Report stage for a fortnight so that the changes could be carefully considered. He was anxious that the Bill should pass the present stage. As to Consols, there was a provision in the Bill which would have the effect of increasing the amount of such investment so far as regarded these Trades Union funds.

Mr. BROMLEY - DAVENPORT said, he must persist in his Motion.

Question put, and agreed to.

Committee report Progress; to sit again To-morrow.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.—(No. 175.)

Reported from the Select Committee, with Minutes of Evidence.

Report to lie upon the Table, and to be printed. [No. 163.]

Bill, as amended, re-committed to a Committee of the Whole House for Monday next, and to be printed. [Bill 282.]

SUPPLY—REPORT.

Resolution [13th June] reported,

ARMY ESTIMATES, 1894-95.

"That a sum, not exceeding £2,732,200, be granted to Her Majesty, to defray the Charge for Provisions, Forage, and other Supplies, which will come in course of payment during the year ending the 31st day of March, 1895."

Resolution agreed to.

House adjourned at twenty-five minutes after Twelve o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Friday, 15th June 1894.

PUBLIC WORKS LOANS BILL.—(No. 90.)

COMMITTEE.

House again in Committee (according to Order).

Clause 4.

***THE EARL OF BELMORE** said, in reference to his proposed Amendment on this clause, he had considered the offer made by the First Lord of the Treasury yesterday and had to-day been in communication with the Treasury on the matter. He understood they were willing to pass a Treasury Minute in point of fact conceding the principle for which he contended, and undertaking that as regarded all loans in surety cases this clause would be held to be inoperative. That covered the point he had raised, but no doubt if any collateral point should arise it would, upon his drawing the noble Earl's attention to it, be considered in framing the Minute. He would therefore withdraw the Amendment.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY) signified his assent.

Amendment (by leave of the Committee) withdrawn.

Bill reported without Amendment; Standing Committee negatived; Then (Standing Order No. XXXIX. considered (according to Order), and dispensed with; Bill read 3^a and passed.

MARRIAGE WITH A DECEASED WIFE'S SISTER BILL.—(No. 79.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF DUNRAVEN said, in asking their Lordships to sanction the principle of the Bill by giving it a Second Reading, it would not be necessary to occupy the time of the House at any such length as the importance of the subject might demand or justify; and if he passed over some of the aspects of the case with brevity it would be understood that he did so being well aware that to most of the Members of the House the subject was familiar, and also relying upon the effect which, during the last few years, arguments adduced in the past had probably had—more, no doubt, than any which might be brought forward by himself. The principal point in which this Bill differed from other measures of a similar character which had come before the House was the attitude adopted towards the Church. It left the Church absolute liberty of thought, opinion, and action. Some doubt had been cast upon that in the public journals, and in a letter from Mr. Murray, in *The Times* of that morning, it was stated that—

> "It would be instructive to know why Lord Dunraven had omitted certain provisions which were in the Bill before the other House of Parliament."

He doubted whether his reasons would be instructive to their Lordships as intelligent men, but he would say at once that the paragraphs referred to were omitted as superfluous—mere redundancy of unnecessary language—and brevity was of the essence of good drafting. If their omission in the least was thought to counteract the intention of the Bill, to leave the Church absolutely at liberty in the matter, he would accept them or any similar words which might be inserted in Committee. Among the clergy nothing like an unanimous opinion upon this question prevailed, that marriage with a deceased wife's sister was contrary to either the laws of God or the laws of man. However, with very notable exceptions, he would accept at once that the opinion of the large majority of the clergy was represented by those which had been expressed from the right rev. Bench. That being the case, he thought it advisable to be content with a comparatively small measure of reform. The Bill did not provide that ministers of the Established Church or of any kind should be compelled to celebrate these marriages, or that our National Churches should be open for their celebration. Further than that, it would not curtail in the slightest the use of any means which the Church might now possess, whether punitive or otherwise; the Church would, after this Bill was passed, retain the same power as before to persuade, to exhort, to punish, and to make use of any ecclesiastical pains and penalties in her power. That was a considerable concession. Of course, it might be said that the Bill was in that respect illogical. It might be argued that if it was right the State should sanction such marriages before a Registrar — purely civil marriages — it must be equally right that the State Church should be compelled to allow such marriages to be celebrated in the parishes churches. In that respect the Bill was not absolutely logical or consistent; but could absolute logic be found in any Act of Parliament? Were not all legislative measures, all our Acts, all the rules and regulations of organised society touched with inconsistency—more or less tinged with the necessity for compromise? Personally, he would much prefer a larger measure of reform. He had gone as far as, conscientiously, he could in endeavouring to meet the objections of those who were opposed to it in the hope that they in their turn would go as far as they conscientiously could in arriving at a settlement of this great and vexed question. Their Lordships certainly, and probably most upon the right rev. Benches, would agree that he had gone a considerable way towards suggesting a compromise in the matter. It was not necessary to use casuistry to show that an enormous difference, at any rate in degree, existed between securing liberty of judgment and liberty of action to others in a matter of this kind, whilst retaining one's own liberty of action and opinion. There was a great difference between asking the House to agree to this Bill and to consent to a measure which would have the effect of compelling men to a course of action—to do something which might be contrary to their consciences. It might, of course, be said that if such of their Lordships as objected to these marriages on religious and theological grounds assented to this Bill they would be conniving at an act they deemed wrong; but the Bill provided that, though the State should allow civil marriages of this kind, the position of the clergy should be absolutely safeguarded, and their power left uncurtailed to do all they could to prevent these marriages taking place. Noble Lords who felt convinced that marriage with a deceased wife's sister was utterly abominable in the sight of God and man and subversive of society—those who thought that was proved must, of course, resist the Bill like any other men in the country. Not a single word would he say against their doings. But those who, while objecting to this measure of relief, thought it possible that its supporters, in differing from them, had some justification for what they equally conscientiously believed, if they were not absolutely convinced of their own infallibility in the matter, though animated by those feelings could, he submitted, perfectly well agree to the Second Reading of this Bill. It was absolutely permissive, though not impartially so, because undoubtedly by the attitude adopted towards the Church the Bill would tend to discourage these marriages. All it asked was that the State should say that the case against them, from a theological or social point of view, was not sufficiently clear to justify the State in taking the very strong step of interfering with liberty of thought and action in so important a matter—that the State in its large impartiality, while not curtailing in the least the liberty of action of the clergy, should cease to set the stamp of infamy across the signatures of the parties to these marriages which were not contrary to the consciences of those who made them, and which to them and to their friends and neighbours carried no sense of moral guilt—an opinion shared, he was convinced, by the great majority of the nation. He had hopes that the compromise embodied in the Bill and the arguments he had briefly put forward might meet with some consideration from their Lordships. He hoped so on behalf of the people for whom he was pleading; he hoped so on account of the Church herself. He was not an advocate of mere expediency, and if it were against the conscience of the right rev. Prelates to accept such a measure he would be the last in the world to suggest their doing so. But entertaining, as he did, so high an opinion of the great work which the Church was doing, and feeling that more strongly perhaps than some of their Lordships because he saw it daily in one of the Church's most fruitful fields—that part of Britain with which he was most intimately acquainted, the Principality of Wales—than to see right rev. Prelates, if it were within their consciences to do it, strengthening the foundations on which the Church stands and securing the affections of the people by showing sympathy with them in this matter, and ceasing to uphold a law which touches to the quick thousands among the poorest and humblest of the people and interferes most disastrously with their happiness and welfare in life. That was all he would say on the religious or theological aspect of the question, guarding himself however by saying that, in his opinion, the theological objections could be effectively combatted and disproved, though this was not a place or an occasion suitable for raising such discussions. And, moreover, the religious argument had been practically abandoned as affording ground solid enough for moving the rejection of a Bill of this kind, and was not likely to be revived again that night. Whatever might be the opinions of their Lordships individually as to the meaning of particular texts or passages of Holy Scripture upon these subjects, as to how far they should be read in connection with the social conditions of the people to whom they were immediately addressed, whether polygamy was or was not permitted, it was generally conceded that the most critical and best opinions differed so much on those points that the purely theological argument no longer afforded a ground for objecting to this reform. And so he would leave that part of the subject, merely saying that, as far as he was personally concerned, it appeared when a human law claimed to be founded on a Divine precept, and at the same time failed to carry authority to the consciences, the perceptions, and the intellects of men and women—God-fearing, law-abiding people, fully alive in all respects to moral obligations—that in such a case it was more probable that the inspired utterance had been misapplied or misinterpreted rather than that a Divine ordinance should fail to carry weight to the instincts and consciences of the people. The Bill followed the usual line. Like all measures dealing with such a subject, it was retrospective, though not in the sense of affecting any inheritance or the rights of the State. It was unnecessary to argue before their Lordships that in this country it was essential such a measure should be retrospective. In this country it was impossible to legitimatise children by marriage subsequent to their birth, and unless a Bill of this kind was made to operate retrospectively, an act of absolutely cruel and vindictive spite against children would be committed. That was a matter he need not argue, and leaving it he would consider the subject from the purely practical point of view of the effect it was likely to have upon society. The principal objection urged was that a measure of this kind would have a most pernicious effect upon family and home life, and would completely change the position and status of a sister-in-law in families. Such a theory was founded not on facts, but on pure imagination—an ignorance of human nature and the springs that moved it. It was assumed that because the law made legal marriage in this country impossible between a man and woman under these circumstances, whereas it was possible in every other civilised country, and in our colonies, people who desired such a marriage here would not enter into any other relations. That might show a very touching belief in the efficacy of the law, but was not borne out by knowledge and experience of human nature. The state of the sister-in-law could not really be changed by that House, unless indeed it was improved. Their Lordships must look at the matter from a common-sense point of view, and as it affected the community roughly divided into two classes, rich and poor. Practically, of course, it was a poor man's question. It did not really affect the rich. A man of means could contract a legal marriage with his deceased wife's sister, at some sacrifice, of course, of money and convenience. By domiciling himself in any of our colonies or in any other civilised country he could contract such a legal marriage; but a poor man had neither the time or money. The Marriage Law of this country was one of the glaring instances of the practical inequality of the law in favour of riches and against poverty—a country which prided itself upon the fact that before the law all men are equal, whatever may be their position in life. He invited their Lordships to look at this matter a little from the poor man's point of view. Could their Lordships seriously believe that the position of the sister-in-law now occupied in the poor man's family would be altered in any degree by sanctioning a marriage between her and the husband of her deceased sister? In what way could it possibly be so? If they thought that those relationships would be looked upon in any different light by the great bulk of the people of this country, he maintained that they must be totally ignorant of the instincts and opinions of the people. In the case of the poor man the presence in the home of the sister-in-law was practically a necessity, because there was no other person, after the death of the wife, to take care of the children. The man would not have the means to obtain for them otherwise the care that would be required. If that was the case, was it not certain that a Bill of this kind making marriage possible, if it had any effect on the status of the sister-in-law, would diminish the possibility of scandal? Take the case of the rich, and see whether this argument would stand a personal test. Would any of their Lordships, looking at the matter as common-sense men of the world, say that—in the case of a young widower, rich, capable of giving to his children all the care and attention that money could possibly obtain for them—it was not probable that the tongue of scandal would wag one little bit if a young and attractive sister-in-law went to live with him in his house? He knew what their Lordships' answer to that would be, as men of the world. The fact was, that where the presence of the sister-in-law was not a necessity scandal might arise now, and no more scandal could arise if this Bill were passed. Where the presence of the sister-in-law was a necessity no scandal should arise now, and no more scandal could possibly arise merely owing to the fact that a marriage could be contracted between her and the widower. He would not for the world advocate anything that would tamper in the slightest degree with the home life of the people. He would not interfere with the sanctity of the home or with the purity and happiness of the family, or do anything to interfere with those domestic instincts which, after all, were the strength and backbone of the whole social fabric of the country; but he maintained that the fears of those among their Lordships who dreaded the consequences of this Bill were entirely the product of their own imaginations. They were not founded on facts, nor on the experience already gained from the existence of those marriages in any portion of the world. His contention was that these marriages were not only innocuous, but productive of an immense deal of good, and in support of it evidence could be adduced from, he believed, every civilised country in the world. Take the case of our nearest neighbour, France. These marriages were very common among the French peasantry, by dispensation, no doubt; and he had never seen any recorded opinion of anyone capable of judging that they had done any harm whatever. On the contrary, plenty of opinions could be adduced that marriage with a deceased wife's sister answered exceedingly well in France, and anyone acquainted with the social life of the French as a nation would agree that the domestic instincts and virtues were at least as fully developed in that country as here. If that were doubted, turning to peoples more nearly akin to us in blood, the Teutonic nations, these marriages had long been legalised in Prussia, and that legalisation had been followed in Saxony, Bavaria, and finally over the whole German Empire. Evidence could again be adduced to show that these marriages were productive of much good in Germany. Passing to the Scandinavian nations, these marriages had been legalised in Denmark, Norway, and Sweden, and also in Russia. Their legalisation in one Swiss Canton, 40 or 50 years ago, had been followed in every Canton in Switzerland. In another country, still nearer to us in blood, the United States, legalisation of these marriages in the original 13 States of the Union had been followed throughout the rest of the States. Taking our own kith and kin in the colonies, men of our own modes of thought and religion—ourselves beyond the sea—this legalisation in South Australia had followed in every one of them, in New Zealand, in Canada, and in the Cape. He would not trouble the House by reading lengthy opinions as to the effect of such marriages in those countries and colonies. He had received a quantity of letters on the subject from men of authority capable of judging the effect of this legalisation, and their opinion was that the legalisation of those marriages had produced no harm whatever, and in many cases opinion was stronger—that these marriages had succeeded far better than the generality. Marriages of this kind were no doubt frequently contracted by dispensation before the Reformation. After the Reformation, until the Act of 1835, he believed he was correct in stating that those marriages could be voided only by action in the Ecclesiastical Courts, and, as far as he could ascertain, it was impossible, during that great length of time, to discover more than half-a-dozen instances where marriages of this kind were voided in the Ecclesiastical Courts, and in 999 out of 1,000 cases, before Lord Lyndhurst's Act, they were acknowledged to be valid and legal, to every extent, and the children inherited upon the death of their parents. Would any of their Lordships venture to say that these marriages, and they had been very numerous, had been productive of harm? He could quote many strong authorities in proof of the very opposite, but would not occupy the time of the House in doing so. The fact was, that the fears of those who anticipated that allowing marriage with a deceased wife's sister would have a dangerous effect upon the family and the State were founded only upon suspicion, whereas the belief of those who advocated these marriages that they would not have those direful consequences was founded upon facts, upon experience of human nature, and upon universal testimony from all the countries and colonies he had mentioned. Their Lordships would consider the vast difference between arguments founded upon fact and those founded merely on suspicion. He might be told that this Bill was illogical; that either it went too far, or did not go far enough, and that it would be impossible to stop where it did; and that other marriages within the prohibited degrees of affinity would have to be legalised. He admitted that the Bill was not logical, but, at least, it was more logical than the law as it at present existed. It was generally claimed that affinity followed consanguinity, and was subject to the same laws, rules, and regulations. But the table of prohibited degrees was not founded upon that, but appeared to be arbitrarily selected. That argument, of course, he reduced to an absurdity, because if affinity was to be regarded as the same as consanguinity, it would be impossible for two brothers to marry two sisters; and even if the marriages were performed at the same moment, it would be difficult to discover which of them was valid. This Bill would, at any rate, simplify our Marriage Laws in that respect. An Australian marriage of the kind would be perfectly good here, but would it be valid as regarded inheritance? Even in the case of a British subject domiciled in the colonies, the extremely difficult question of domicile might be raised, and was it right that the honour of the woman and the legitimacy of the children should depend upon the decision of that question? Of course, the Bill was illogical, but was any Act of Parliament perfectly logical? If we were to wait for legislation until it was proved that no principle contained in a Bill could, if pursued to its logical conclusions, produce any undesirable effect, then the Statute Book would be an absolute blank. He trusted that their Lordships would not allow themselves to be influenced by any argument to the effect that, if marriage with a deceased wife's sister was allowed, they would be asked to allow other forbidden marriages to be made legal. He asked their Lordships to judge this case on its merits and to decide whether, as regarded marriage with a deceased wife's sister, it was not expedient, right, and just that the law should be amended. He asked their Lordships to make the law respected among the people, to free many thousands of men and women from the stamp of obloquy which the State and not the consciences of the people had cast upon them, and to free innocent children from the taint which now in the eye of the law rested upon them. Was it wise and prudent to keep on the Statute Book a law which did not carry weight to the consciences, instincts, and perceptions of the people? Why was the law ineffective? What, in the first place, had been the expression of public opinion concerning it? It would be acknowledged that the Trade Unions must possess some considerable knowledge of the feelings of the working classes of the country. Trade Union Congresses had petitioned seven times in favour of this Bill, and at the Congress of 1883 172 delegates out of 175 signed in favour of its passing. The House of Commons had passed, or given a Second Reading to, similar Bills to this 11 times (once unopposed) by majorities varying between 10 and 70 and averaging 40; and the House of Lords had rejected the Bill 13 times. But in 1883 the Second Reading was carried by seven votes, although on the Third Reading the Bill was thrown out by five votes. The highest majority against the Bill had been 34, the lowest four (twice), and the average 18. With such expressions of opinion from the public and in both Houses of Parliament against this law was it likely that it would be effective? But it was ineffective for far deeper reasons: it did not appeal to the common sense or the conscience of the people. The law forbade a union from which the spirit did not shrink or the flesh naturally revolt. It was not founded upon any intuitive or acquired instinct, perception, or moral sense of the people, and consequently a breach of the law conveyed no moral turpitude to their minds. He reminded their Lordships of what was said in the Report of the Royal Commission which sat in 1847. The Report stated that—

> "Nine-tenths of 1,364 marriages within prohibited degrees since the passing of the Act of 1835 have been contracted with the deceased wife's sister. Eighty-eight cases only were discovered in which Lord Lyndhurst's Act had prevented an intended marriage, and of these 88 cases 32 were stated to have resulted in open cohabitation without the sanction of any form or ceremony."

Again, the Commissioners in their Report stated—

> "We are constrained not only to express our belief that the Statute of 5 & 6 Will. IV. has failed to attain its object, but also to express our doubt whether any measure of a prohibitory character would be effectual. These marriages will take place when a concurrence of circumstances gives rise to mutual attachment. They are not dependent on legislation."

He should like also to quote from the evidence of Cardinal Wiseman before the same Royal Commission of 1847-48 as to dispensations—

> "I have had a great many cases of this sort, and I have never been refused a dispensation."

It was rather curious to reflect that in looking to liberty in this matter they had to turn from the British Parliament to the Romish Church. The Cardinal continued—

> "It has generally been in the middle classes and among the poor. In the middle classes it generally results from the sister having lived, perhaps for some years, in the family with the wife, the health of the wife perhaps being delicate. The wife dies and leaves a young family; the husband has his business to attend to, and has no one to take care of his children, and the sister-in-law has no other shelter—probably has lost her parents, or has been living many years in her sister's house. . . . . There is an attachment naturally between them from having lived so long together. To bring a stranger into the house would probably be disturbing the peace and happiness of the little society. The children are attached to their aunt; and it appears altogether the most natural arrangement for their happiness, as well as to prevent the sin probably of cohabitation without marriage, that a dispensation should be granted. That, I should say, is the history of nine out of ten of the cases which I have had to deal with. In the lower ranks it is generally a case of absolute poverty. The sister, if sent away, is turned into the streets; the man himself could not pay for a servant; he perhaps is too poor to expect anyone else to marry him; he is getting old; and the parties are thrown together in such a way that it is advisable that they should be married, otherwise it might end in cohabitation without marriage. Those are the ordinary cases."

He had made these quotations because they appeared to him to embrace the whole matter. They showed what the law did, and failed to do. The Report of the Commission proved what the case was then. The law never had prevented, and never would prevent, these marriages. It only drove people into deceit and purjury, or into living in open cohabitation without any form of marriage. That was the value and effectiveness of the law as it stood. By amending the law as the Bill proposed their Lordships would be making the law respected by the people, and would be bringing the law into conformity with the consciences and moral perceptions of the people. Was it a fortunate thing, to say the least of it, that in such an important matter as the Marriage Laws the Mother Country should essentially differ from every one of her self-governing colonies? On that account also he would ask the House to amend the law, but he appealed to their Lordships principally on account of the men and women and children who were suffering from the injustice of the law as it now existed. It would be easy enough to advance instance after instance in proof of the great sacrifices—amounting often to the whole savings of a lifetime—made by poor people in order to go through the form of marriage in some country more civilised in this respect than Great Britain. He did not wish to appeal to the sympathies of their Lordships, but rather to their justice and common-sense. He asked them to amend the law for the sake of these men and women, and for the sake of the innocent children who were the victims of the law. With great hope and confidence he would leave to their Lordships this opportunity of righting a great wrong and doing a great act of justice and mercy. He begged to move the Second Reading of the Bill.

Moved, "That the Bill be now read 2ª."—(*The Earl of Dunraven.*)

*THE EARL OF SELBORNE presented a Petition from the clergy of the City of London and the suburban clergy incorporated as Sion College praying the House to reject the Bill, and said: My Lords, on one point the House will, I am sure, be agreed, that the noble Earl has discharged the task imposed on him with the ability which might have been expected from him, and with temperance and moderation. I regret that I cannot agree with the noble Earl's conclusions. Forty-five years have passed since I first addressed Parliament on this subject, and nothing that I have heard since has caused me to alter the views which I then held. I was surprised to hear the noble Earl describe the Bill as one of compromise, and as respecting as far as possible the views on the subject entertained by the majority of the clergy. I myself see no element of compromise in the Bill, but very much the reverse. Of all the Bills which have been presented of late years to Parliament on this subject it seems to me that the present Bill has the least claim to that character. But on that point I shall have more to say before I conclude:—I will address myself first to the substance of the case, for and against the Bill. Stripped of all ornament and disguise the case for the Bill is that an indefinite number of persons—not so many as the noble Earl supposes—have thought it right, generally with their eyes open, to set aside the law of the country on this matter of marriage. Whatever may be the number of these persons, it is certainly very small in comparison with the number of persons who entertain and act upon a different feeling. Your Lordships would be greatly mistaken if you thought that this question only affected those members of the community who have set aside or who may desire to set aside this particular restraint upon lawful marriage. It is a question which affects the happiness of every home in the country, and all those who do not desire to do this thing, and who think it wrong, are as much concerned as those who have done it. What are the proportions of those classes to each other? I do not know what is computed to be the number at the present time of the persons directly affected by the Bill; but I do know that the number of those who would be affected by the change which it would make in the present constitution of the family, and by the loss of the comfort and benefit which they receive from it, is enormously greater. The last Census showed that there were more than 5,000,000 unmarried women in the United Kingdom over the age of 15. Every one of those women, except the very youngest and the oldest, are potentially concerned in this measure. As an example of the feeling with which women regard such a measure, your Lordships may permit me to refer to a letter which I have recently received from a lady in Belfast, very well known, and of great ability. She writes—

> "Please allow me to say that I know this measure is viewed with the utmost horror by a very large number of those women who are commonly known as the advocates of women's rights."

She goes on to say that she is one of those who look at this question from a religious point of view, and she suggests that sufficient notice has not been taken of the profound injury which the passing of such a Bill would inflict on the sister who, though no one seems to recognise it, has rights, and especially the right of freedom.

> "There are many women," she continues, "to whom this form of marriage is loathsome; and, though they would be willing to give much attention to their sister's children if the brother-in-law were out of the question, yet if this Bill passes would not risk their character by going near his house, nor incur the risk of being urged to do what they think wrong."

I am sure that the number of women who would suffer if this Bill were passed is prodigiously great. It is no figure of speech or exaggeration to say that the Bill would destroy the relation of sister-in-law altogether. The law regarding the woman as a sister, she takes a sister's place in the family. It is most essential to the happiness of married life, and to the happiness of the wife, that her sister should continue to be as a sister in the husband's house. The familiarity which is protected by this prohibition and which cannot exist in the same manner without that protection, enables the sister, both during the wife's life and afterwards also, to perform the duties of a sister and to enjoy the privileges and affections of a sister in the house of her sister's husband. All that state of things the Bill would practically sweep away. What is the use of these prohibitions of marriage in any case? It is to fence round the family and the domestic relations, by making that impossible in law, the possibility of which would alter, or at least might in the greater number of cases alter, the character of those relations. That is the reason for having any prohibitions at all. No one proposes to sweep them away as to consanguinity, and no one now proposes to sweep them all away with respect to affinity. The use of them is to permit relations within the family circle on both sides, where, in the language of the Divine law, husband and wife have been made one, to be governed by that principle of unity; that they may enjoy the same rights of affectionate intercourse which belong to the natural relations. If the noble Earl thinks that is not a practical view of the matter among all classes of the people, I can only say I am quite sure it is so, in proportion as refinement, intelligence, civilisation, and a high moral sense prevails among them. The noble Earl says that this is a poor man's question. I have often heard that said before, but I do not believe it to be in the least degree true. In fact, I am convinced from some personal knowledge of the matter that the proportion of these marriages among the poor is very much less than the proportion of such marriages in the classes above them. It is not true that poor men's wives' sisters are often, or even ordinarily, in a position to take care of their sisters' children; for they go out to service or to business. When a poor man's wife dies it is generally a neighbour and not the wife's sister who assists him in the management of his family. My own means of knowledge in this matter are fortified by the inquiries which others have made. The Commission of 1847, to which reference has been made, was manifestly not set on foot by the poor or for the sake of the poor, but by persons in a very different condition of life. Of the connections of this kind which were brought to the knowledge of the Commission mentioned by the noble Earl, more than 1,300 were drawn from the richer and middle class, and among the poor the number of cases which they discovered was less than 50. The late Lord Hatherley, who lived in Westminster, caused inquiries to be made there in two parishes, and only found one case of marriage with a deceased wife's sister among 60,000 people. When this became the subject of remark in the newspapers, one other case, and one only, was brought forward by a City Missionary. That result, I think, does not tend to support the notion that this is a poor man's question. When this question was before the House on a former occasion I received letters from clergymen in London, and from Mr. McNeill, of Liverpool, and Mr. Hugh Stowell, of Manchester, in which they testified that, according to their experience, this sort of so-called marriage was not more common than those within other prohibited degrees. The notion, therefore, that this is a poor man's question cannot be substantiated. The noble Earl speaks of the law prohibiting these marriages as being ineffective, and thinks it ought to be repealed in consequence. As well might the noble Earl argue that, because people often commit bigamy, the law for the prohibition and punishment of that offence ought to be repealed. Some people say that, unless one can find in Scripture some text unequivocally and beyond controversy prohibiting marriage with a deceased wife's sister, such unions ought no longer to be forbidden. The very same position might be taken up, much more reasonably, with regard to polygamy, for I should like to know in what part of Scripture can a text be found unequivocally and beyond controversy prohibiting polygamy? What laws are there, which many persons do not disobey? If that line of argument were accepted it would go a long way. The people who have contracted these unions have persuaded themselves, I will assume, that their action is not wrong; we are assured that they have no conscientious scruples and pass a comfortable existence, their neighbours treating them as they would treat anybody else. If it be so, these people do not, after all, suffer any great hardship. What they did was done with their eyes open, and the law inflicts no punishment upon them except by refusing to recognise their relationship as having the same effects as ordinary marriage. And they are able to settle any property which they may have, as they please, upon their children. The hardship argument, therefore, does not appear to me to have much force. But the change which the noble Earl advocates would cause much more extensive and much less merited hardship by depriving deceased wives' sisters of their present status in widowers' homes throughout the country, where their brothers-in-law do not want to marry them, or they to marry their brothers-in-law. This proposal, if agreed to, would sadly interfere with the comfort of many families, and children of deceased wives would be deprived of the care which aunts now give them without reproach in many homes among all classes in the country. Many of us have known it. Then, I say, if you look to the interest of the children in the large view, you are going directly against their interests. I do not believe that children would be better off if the aunt became a stepmother, when a second family was the result; for in many cases the aunt would, not unnaturally, prefer her own children to her dead sister's, and the home might not for those children be a very happy one. If, therefore, we look to the question of loss and gain, the classes of persons concerned, and the circumstances under which that loss or gain occurs, I say, the immense preponderance is with the vast majority of the law-abiding community against such an invasion of family life; and those who conscientiously believe it to be wrong are far more proper objects for the protection of the law than those who are favoured by the noble Earl. Well, my Lords, I think all your Lordships will be agreed in the principle, that nothing is more important for the State than to maintain the sanctity of marriage and the purity of the domestic relations. It is necessary that the prohibitions which go to maintain the purity of the domestic relations should go as far as they go now—that is, as far as the family goes—and should apply, besides cases of direct ascent and descent, to brothers and sisters, and the children of brothers and sisters, and to sisters-in-law as being themselves sisters by the relationship contracted through marriage. The noble Lord has wisely refrained from entering into the religious view of the question any further than by saying what his own private opinion is, and I shall imitate his reserve. But I will say, that this is a subject, on which it is not possible to separate religious and moral from social considerations; and that the principle upon which a sound marriage code ought to be constructed is one which will go as far as the most direct and intimate relationships in respect of consanguinity and affinity, and should be equal in its application to men and men. That is our present law, and that is the general law laid down in that part of the Old Testament from which undoubtedly the table of the prohibited degrees was adopted. With regard to that particular verse in the Scripture which has been supposed to introduce an exception in this particular case, all I will say is that Christendom down to a very recent period was agreed in thinking that Christians ought to go by that general law; and that it was a mistake to interpret that particular verse as in any sense justifying an exception to the code adopted by the Christian Churches. That belief—though no one would think of forcing it upon his neighbours—prevailed not only before the Reformation, but also universally at the time of the Reformation; and, but for the unfortunate adoption of the Roman Catholic system of dispensations as to certain degrees—which do not stop at affinity—there would never probably have been any question about the matter. Marriages of this kind, subject to the practice of dispensation in the Roman Catholic and some Protestant Churches, were from the time of Henry VIII. downwards distinctly affirmed to be within the prohibited degrees. I might well content myself with that which was the view of this country, and of Scotland, and Christendom generally, when Churches were not divided as they are now. But it does not stop with them. It is still entertained, at all events by the very great majority of the Church of England, and—I do not know whether by a great majority—but by a great number of the most capable judges in the Churches of Scotland. In 1873, the English Nonconformist ministers were addressed by 24 leading Scotch Presbyterian ministers, Free Church, United Presbyterian, and others, among whom were Dr. Candlish, Dr. Begg, and Dr. Guthrie, showing that they continued to adhere deliberately and with unshaken conviction to that view. But I will pass from that branch of the subject to another. My noble Friend dealt with the example of foreign countries and our colonies, and particularly of France, Germany, and the United States, to induce us to follow their example, because he thinks that evidence is to be derived from them that this relaxation of the Marriage Law is not attended with bad effects. I said "this relaxation of the Marriage Law," and I said it purposely, because I am convinced that if you relax the Marriage Law in the way proposed, and make it inconsistent with itself—leaving for the time the prohibition of marriage with a deceased brother's wife, the prohibition of marriage with a deceased wife's niece, and all the other prohibitions of a similar nature—it is impossible that any single principle of this measure could be logically advocated, or practically satisfied, without sweeping away, one after another, all the other prohibitions in cases of affinity and some of consanguinity also. This has been done on the Continent of Europe. The movement has not stopped at the demand that marriage with a deceased wife's sister shall be allowed, because the marriage of the wife's relations within other degrees of affinity, and of uncles and nieces, aunts and nephews, has been admitted on practically the same grounds—namely, that there were a number of persons who had contracted or wanted to contract such marriages and insisted upon their liberty so to do, and that the objections of others ought not to bind them. If, therefore, the supporters of the Bill refer to other countries, it is necessary to see what those other countries have done; and it is quite certain that here also, as the principle requires, so in the end it will be done. I would like upon that subject to quote words which struck me very much, when uttered in this House by the late lamented Bishop Magee of Peterborough:—

> "Principles embodied in our legislation are forces which are not under our control. It does not rest with us to say, when we introduce a principle into any measure, 'Thus far shall it go, and no further.' We can no more do that with the principles of law than we can with the forces of nature, and when we once set free a new and distinct principle in any Act of legislation, it is certain to work itself out to its necessary conclusion by the logic of events, or by the logic, still more powerful, of human passion and human feelings."

And to this I will add the following words, spoken by President Woolsey in 1881:—

> "If there is any principle in our legislation"—

meaning the legislation which had taken place in the United States with regard to marriage—

> "it is not a moral one of reverence for the most sacred institution of the family and of married life, but it is a desire to afford relief for cases that are nearly as pressing as those that have relief afforded already."

It is clear, that every argument that can be advanced in favour of the removal of this prohibited degree is applicable to other prohibited degrees. In Prussia and Germany uncles and nieces, aunts and nephews, may marry; and in Prussia, and other parts of Germany, even a dispensation is no longer necessary. The noble Earl in many parts of his speech urged that facts were against the idea that, socially, this particular marriage could do any harm. I do not know whether my noble Friend has taken notice of the discussion which took place in the year 1803 in France at a meeting to consider the *Code Civil*, at which the Emperor Napoleon, then First Consul, presided. The Commission appointed to draw up the Code in the first instance presented their draft without a prohibition of marriage between brothers and sisters-in-law. A minority of the Commissioners was in favour of that prohibition; it was discussed at the meeting, and the result of the discussion was to introduce the prohibition without any power of dispensation, while, at the same time, the prohibition of marriage between uncle and niece and aunt and nephew was made subject to dispensation. The House will not forget that this discussion took place from a purely social point of view. Religious motives did not influence it at all. I refer to it not only for the result, but for the opinions which were expressed by some of the eminent jurists who formed the majority in favour of the prohibition. In 1792 the French Marriage Law had been relaxed upon the largest scale, and a flood of marriages which were not afterwards allowed took place. In the discussion of 1803 the Minister of Justice at that time, M. Regnier, expressed the opinion, as to the particular case of marriage between brothers and sisters-in-law, that the

> "permission given by the law of 1792, as its consequences, brought trouble into families, and was the chief reason of the demands for divorce then before the Courts."

M. Cambacérès, alluding to what had been said on behalf of those children who might be supposed to find a second mother in their aunt, said this would result in extremely rare cases, such marriages being

> "usually determined by motives of a very much less respectable character;"

while M. Maleville stated that all the Courts of Justice testified against these mariages between brothers and sisters-in-law. The *Code Civil* was altered in 1832 in a remarkable way, by putting those marriages, and marriages between uncle and niece, nephew and aunt, upon exactly the same footing, of being subject to Royal dispensation for grave cause. The Marriage Law is a whole, and if we begin relaxing it in one direction we shall have to relax it in the direction of divorce as well as of marriage. The Duke of Marlborough stated in this House in 1873, that after the Marriage Law had been relaxed in Prussia there were 7,800 divorces in three years. In this country there were only 7,321 in 30 years, from 1857, when divorce was first introduced, to 1887; so that in three years in Prussia there were more divorces than in 30 years in this country. In the United States in 20 years, from 1867 to 1886, there were no fewer than 328,613 divorces, and that is the country upon whose example the advocates of the Bill rely; while at the same time many persons in the United States who are anxious for the family life are doing what they can to produce an improvement in the Marriage Laws of that country. I will not read the testimony which high authorities have borne of the sad effects which this state of things have had upon the social life generally of some of the United States. I will only urge the House to pause much and long before it passes such a measure as this; because if we once broke down the sanctity which surrounds the Marriage Law in one direction, we might find it exceedingly difficult to maintain it in other directions. I do not want to delay the House by dwelling long on the history of the question. But it is a remarkable history, because, in truth, the movement—though spontaneous with some people—has been an organised movement, set on foot by a very limited class of persons for personal reasons. The Commission of 1847 has been referred to; I can only say, with great respect for the eminent persons who constituted the Commission, that it appears to have laid itself open to the charge of merely registering the results which that organisation for altering the law had collected. Forty witnesses were examined, thirty-five of whom were witnesses on behalf of the organisation: and there were only five on the other side, clergy of the Church of England, who who were balanced by five clergy of the minority in the Church of England, who took a view in favour of relaxation. I must say, without casting any imputations on the members of the Commission, that the inquiry was conducted in a manner which deprives the result of all title to any considerable degree of respect. Then as to Parliament. There were seven Houses of Commons from 1847 to 1880; in three of them the Bill passed its Second Reading more than once; in one it was rejected once, and passed once; in two it was rejected once, and in one it was rejected twice. In this House, the Second Reading of the Bill was carried in 1883 by a majority of seven; but on the Third Reading it was rejected by a majority of five; and on all other occasions it was rejected on the Second Reading. I cannot help thinking that if this were a measure which really interested the general public it would not be this House which would now be asked to pass its Second Reading. I know there is a Bill before the other House, and that reminds me of the difference between the two Bills.

Except in the single point that the future marriages are to be solemnised in a Registrar's office, or in a building where the presence of a Registrar is necessary, there is not in this Bill a single word which would operate directly or indirectly in favour of the Church. There is nothing to save a minister of the Church of England from being proceeded against at law if he should enforce the discipline of the Church in those cases. The noble Earl said it would be possible to introduce those things in Committee. But there are provisions for the protection of ministers of the Church of England in the Bill before the other House which must have been deliberately left out of this Bill, while the noble Earl's friends have been appealing outside for support of this Bill on the ground that those clauses which have been deliberately left out of the Bill are in it. That is very extraordinary; but it is not the only matter of importance in connection with those Bills. In the Bill of 1890 there was an exception made in the case of brothers and sisters-in-law who had gone through the form of marriage, if they had been separated by an agreement in writing. But even if there were an agreement in writing to separate, under this Bill they would be re-married by Act of Parliament, when they had not been married before. That is not all. The Divorce Act of 1857 gives the wife the right to obtain a divorce from her husband for incestuous adultery, and the definition of incestuous adultery for the purposes of that Act is adultery committed by the husband with a woman with whom if the wife were dead he could not lawfully contract marriage, by reason of her being within the prohibited degree of consanguinity and affinity. In the Bill which the Duke of Albans introduced into this House in 1889, and in the Bill introduced into the House of Commons in 1890, there was an express saving of the wife's right to sue for divorce against her husband in such cases; but it is omitted from this Bill as well as from the Bill now before the House of Commons; so that in the case of adultery between a husband and his sister-in-law the right of the wife to sue for divorce, granted by the Act of 1857, is to be taken away. I am also strongly opposed to the retrospective effect of the Bill, though I daresay the

promoters of the Bill think it would not be valuable without it. It would enact, that marriages contracted during a period when the law prohibited them, when the law declared that they should be absolutely null and void, "shall not be deemed to have been void or voidable." The Legislature is, as it were, to put on a white sheet and do penance for its own acts, and for the state of the law down to the Reformation and after the Reformation, deliberately re-enacted and re-enforced in 1835; and to say that an arrangement which the law said was not a marriage shall be deemed to have been a marriage, notwithstanding any Statute to the contrary, with some exceptions as to pending suits and decrees actually made for separation—suits and decrees which everyone knows there would not be, because they were rendered unnecessary by the Act of 1835, which in these matters made the law self-executing. This law is to be made because a certain number of people have thought fit to break the law; I say that to make it so retrospective is a thing contrary to first principles, and there is not a subject on which the violation and disregard of the law would not be invited and encouraged if your Lordships were to agree to such a Bill. I move that the Bill be read a second time on this day six months.

Amendment moved, to leave out ("now") and add at the end of the Motion ("this day six months").—(*The Lord Selborne.*)

THE LORD CHANCELLOR (Lord HERSCHELL): My noble and learned Friend has directed his attack upon this Bill largely upon the ground that it is a Bill only for a certain number of people who have broken the law, and that it is merely in order to save them from the effects of their breach of the law that your Lordships are asked to pass this measure. It is because I differ so entirely from the view of the noble and learned Lord in that respect that I have felt compelled to take part in this Debate. This Bill is desired for those who, in the past, have contracted marriages contrary to the law, and which the Bill would validate. Surely, the fact that some have entered into such marriages, notwithstanding the existence of the present law, and the fact that these marriages have been declared invalid, and that the children of such marriages are, in the eye of the law, illegitimate, is the strongest evidence you can have that there exists in this community many who desire to enter into such marriages, but are prevented by the state of the law from doing so. These are surely entitled to some consideration, if this law be one which cannot on every ground be justified. The whole argument of the noble Lord was directed, to a great extent, to showing what a very limited number of persons have contracted such marriages; and he therefore asked your Lordships to compare that limited class of persons with the number of those who, he said, would be injured if a change in the law were made. But the ground upon which many of us support the measure is this: that if it be a marriage not contrary to Divine law, and which, on the whole, is not likely to be mischievous in its consequences, the State ought not to prohibit the marriage, but ought to leave those who desire to contract it free to carry out their wishes. Such a law does much to endanger the protection and security of the sanctity of marriage and the purity of the domestic hearth, which, I believe, we all desire to promote. When the noble and learned Lord moves the rejection of this Bill as necessary for the purpose of securing the sanctity of marriage and the purity of the domestic hearth, he rather casts an aspersion, which is far from being deserved, upon vast masses of the community, and upon our fellow-subjects in other parts of the British Empire. On recent occasions a majority of noble Lords in this House —if you exclude the most rev. and right rev. Prelates—voted in favour of a measure such as this. Is it to be an imputation which can be maintained or justified that the majority of your Lordships are indifferent to the sanctity of marriage, and the purity of the domestic hearth? If it could be established that this was a proposal contrary to the Divine law, to which we are all bound to bow, there would be an end of the question; but that is a matter on which there have been differences of opinion among high ecclesiastical authorities. When you have such a difference of opinion amongst those competent to form a judgment upon a matter of this kind, we are entitled to exercise our judgment upon it. I believe there would be nothing worse for the Church, nothing likely to be more disastrous or to do more injustice, than if there should be an endeavour to compel the laity to act against their own judgment, and to condemn that which they cannot see their way to condemn when they search their own minds and consciences. I am not going to argue the theological question. All I say is, that we are not bound to bow to ecclesiastical opinion in this respect, especially as it has not been shared universally by theological writers. But it is said that the principle has been maintained in the Christian Church throughout all ages, and that such a marriage as this has always been regarded as contrary to Divine law. I have great difficulty in accepting that. I never knew that the Church of Rome granted dispensations to persons to break the Divine law. The late Cardinal Manning did not maintain that such a marriage was contrary to Divine law. On a former occasion I put a question to which I got no answer. I now repeat it. Can you show me any time in the Early Church when this marriage was forbidden when other marriages were not forbidden in precisely the same way and on precisely the same footing which are solemnised in the Church to-day? With regard to the social effect of a change in the law, my noble Friend dwelt principally upon the effect that such a change would bring about in the family relationship of sisters-in-law. Indeed, as I understood him, if this Bill were passed into law, sisters-in-law, as we now understand the term, would cease to exist in this country. The result is apparently this: that sisters-in-law at present only exist in England, because the change in the law now proposed has taken place elsewhere, and, as far as I know, the prohibition of this marriage only exists here. Therefore, the logical conclusion is that only here is such a thing as a sister-in-law to be found. But my noble and learned Friend really rested that argument upon absolutely nothing but his own statement. Is it not the fact that in our colonies and in many of the United States of America, as well as in other countries where these marriages are allowed, the family relationship is precisely what it is here? If the purity of the home has been diminished, if the domestic life is not there what it is here, there are clergy enough to collect evidence, and the Episcopal Bench would be furnished with the results. In a matter where one side assert that the desired change would be injurious to the domestic life, and where the other side assert the contrary, is it not an important—is it not the best—course to apply the evidence to be obtained from places where the proposed change has been tried? Upon that point my noble and learned Friend gave us no evidence. We must remember that in no country but our own does this law exist, and from none of them did my noble and learned Friend produce one jot of evidence to show that under their law did family life differ in the slightest degree from that which prevails in this country. I have frequently spoken on this subject with those who live under a different state of the law, and they do not appear to comprehend the alarm with which this proposed change in our law is regarded by some among us, because they say that the social relations of brother-in-law and sister-in-law with them is precisely the same as they are with us. Such facts as these are far more important than mere theories as to the effects likely to be produced. The noble and learned Earl read an extract from the letter of a lady, in which she said that the women of this country would regard such a change in the law as is now proposed to be made as loathsome, and that if it were made many women would refuse to take care of the children of their deceased sisters because of the possibility of their brothers-in-law marrying them. With all respect for that lady, I say that she does not represent the views of her sex in this country. I know many women who are as pure in their lives and thoughts as my noble and learned Friend's correspondent is, and who, I venture to say, care as much for domestic life as she does, who take a totally different view of the subject, and believe that the change in the law would be the best possible thing for the children of the deceased wife. The noble and learned Earl said that this was a question which affected not the poor but the rich, but he produced but very slender evidence in support of that allegation. That allegation is certainly contrary to all the information that I have received upon the subject, and it does not appear to be supported by the probabilities of the case. My noble and learned Friend made no allusion to the fact that Cardinal Wiseman, in the course of the evidence which he gave before the Commission in 1847, had stated that the persons for whom dispensations had been obtained for the purpose of enabling them to marry their deceased wives' sisters belonged not to the middle, but to the poorer classes. In my opinion, therefore, it is of the deepest importance to the poorer classes that this change in the law should be made. My noble and learned Friend went on to contend that as in fact these marriages, although forbidden by the law, were frequently contracted, and as the persons contracting them were received by those who belonged to the respectable and law-abiding class, it was unnecessary that the proposed change in the law should be made, especially as the family property, if there were any, was always settled upon the children of the marriages. But surely, my Lords, it does matter whether the children of such marriages are legitimate or not. In my judgment consideration ought to be shown in this matter to those who have not violated the law. My noble and learned Friend appears to overlook the fact that among the poorer classes the great evil is not that they contract these marriages, but that the parties live together without marriage at all. Thus, by creating a purely artificial objection to these marriages, the law is absolutely conducing to immorality. The whole basis of my noble and learned Friend's argument appears to rest upon this: that if the change in the law were effected it would be impossible for the old relationship between brother-in-law and sister-in-law to exist. But why should that be the case merely because it is possible for them to marry? I do not think that the instances of such marriages would be very numerous. In the first place, a wife is usually somewhat younger than her husband; and, in the second place, women generally live longer than men, and therefore a man might not even, if he wished to do so, have an opportunity of marrying his deceased wife's sister. Why you should suppose that a man looks forward to the possibility of marrying his deceased wife's sister, and that his whole married life is to be blasted in consequence of his doing so, I confess, has to me always been puzzling.

I do not think that such a change in the law would make the slightest difference in the relations between husband and wife and sister-in-law. In fact, there are many other relationships, such as those between cousins, in which equal difficulty might be said to exist. It is said that if we were to allow such marriages as these a sister-in-law could not keep the house of the husband of her deceased sister without scandal arising. That is an argument which I confess I cannot understand. In my opinion, if the parties could marry each other if they chose to do so, there would be much less risk of scandal than there is at present. If the change in the law were made, in my view people would soon come to regard the matter with indifference, and all idea of scandal would cease. My noble and learned Friend asked where we were going to stop if we once made this change in the law ; but I think that there is far more danger of sweeping away still further the law relating to prohibited degrees by retaining this obstacle to marriages which a large number of respectable and law-abiding people regard as desirable than if this reasonable change were effected. I confess I think the danger will be much greater if you keep up this prohibition than if you were to break down the prohibition. A Marriage Law finds its strength and security in so far as it commends itself to men. Once a Marriage Law ceases to commend itself to respectable and law-abiding people, then does that law become endangered ; and the best means, I believe, of ensuring the safety of the Marriage Law is to remove this restriction. It is said that once you removed this restriction other prohibited marriages would be promoted. I should like evidence that in many countries marriage with a deceased wife's sister leads to other prohibited marriages, and without such evidence the argument has no weight in my mind. The noble Earl pointed out that divorce prevails to a large extent in some of the countries where these marriages were permitted. He took the United States in the lump, which I do not think was quite fair, because the Marriage and Divorce Law differed in the various States. There are States in which this marriage is permitted where, I do not believe, that divorce is in the slightest degree more prevalent than it is here. The noble and learned Lord dwelt upon the fact that in the Bill there is no protection for the clergy, but I would point out that this Bill only renders valid a marriage before a Registrar, and, therefore, a marriage before a clergyman would not be any more legal under this Bill than it would be at present. The main question for your Lorships' consideration is whether this change in the law would be, as I think it would be, beneficial and wise, and whether it would remove a burden which has been grievous to many and has not been attended with any advantage to the community.

THE EARL OF DUDLEY said, the proposal now before the House has been debated so often in the House, and had been so frequently examined with ability and exhaustiveness from both points of view, that it was not possible for him, at any rate, to hope to throw any new light upon it, or even to deal with the old and familiar arguments as well as they had been dealt with on many previous occasions. But he did not apologise for trespassing upon the time of the House, for since the House was last called upon to consider a similar proposal, several Peers, himself amongst the number, had taken their seats in the House, and, so far as he was concerned, he could not allow that opportunity to pass without entering his strong protest against this proposal to alter the Marriage Law of this country. He felt convinced that those who opposed the Bill were expressing the true opinion of the country. He believed that by far the largest portion of the inhabitants of the Kingdom regarded the Bill with aversion, and even with horror ; and were strongly opposed to any such change in the Marriage Laws. He knew, of course, that the promoters of the Bill advanced a perfectly opposite contention. They declared that the people of the country were most anxious that the Bill should become law, and that they had repeatedly asked for its enactment. But he maintained that those who held that opinion had hitherto failed altogether to prove their case. The burden of proof lay entirely upon the promoters of the Bill, and what was the proof they advanced ? They declared triumphantly that Bills more or less similar to this Bill had on several occasions been passed by the other

House, and had been rejected by the House of Lords. Was that a proof that the Bill expressed a National demand? On the contrary, it appeared to him that the very fact that the repeated rejection of such a measure had been watched by the country without agitation of any kind clearly showed that it was either an unpopular proposal, or one with regard to which no feeling existed. If this Bill were so much desired, as some noble Lords would have them believe, why were the marriages only to be contracted before a Registrar? Why have not the promoters of the Bill cared to propose that in future all such marriages should be legal, no matter where contracted? Simply because they knew that the sentiment of the clergy was almost unanimously against them. The principle of the Bill was antagonistic to some of the fundamental laws of Christianity; and if the promoters of the Bill allowed that the Church was opposed to the proposal, was not that equivalent to an admission that the great mass of the people who followed the teachings of the Church joined the clergy in their dislike of the Bill? But, apart from questions of popularity, the whole weight of argument was against the Bill. It was thoroughly illogical. Could any measure be called just or logical which proposed to make an arbitrary distinction between two identical parallel cases in the prohibited degrees and which gave to man powers of marriage while the claims of the wife in identical circumstances were absolutely ignored? Indeed, the noble Lord who introduced the Bill admitted that it was not a logical Bill, and seemed to imply that few measures were logical. Of course, it might be said that the powers of marriage to which he had referred were demanded in the case of the husband and not in the case of the wife. But even admitting that, for the sake of argument, were the supporters of this Bill prepared to say that no further demand for relaxation in the Marriage Laws would be made in the future? The noble Lord who introduced the Bill did not give them much information upon that point. He told them to keep to the matter in hand, but he (the Earl of Dudley) thought they had every right, in settling this question, to a full explanation on the point from the promoters of the Bill. Let them say clearly and distinctly how far they intended to proceed in this matter. Would they stop at this point and thereby maintain two distinct modes of marriage for the man and the woman, or would they follow the proposal up to its logical consequence and do away with any prohibited degree which happened to be inconvenient to a section of the community? The fact was, that those who supported this proposal appeared to have ignored the principle on which the present marriage system was based. They assumed that it was the outcome of mere expediency or convenient arrangement, and that, therefore, they were violating no fundamental principle in changing the system to meet the pressure of some passing desire. Surely the system really rested on far deeper foundations. Surely it was part of the idea on which the whole of our social organisation had been built up, and which had assumed its present form under the direction of the primary principles of Christian belief; in other words, that our Marriage Laws were not independent arrangements which could be altered at haphazard by experimental politicians, forming as they did one of the corner-stones of the great fabric of Christian civilization. If they began to tamper with these laws in defiance of the sentiment from which they had sprung, they swept away all possibility of stopping before they got to the end of all the prohibited degrees. If they disregarded the feeling which at present made these marriages repugnant to many people—he thought to the majority of people—there was no reason why they should not disregard it in other cases as well. And as that feeling constituted the real strength of our marriage system it was difficult to see how far changes once begun might not extend. On that account he opposed the Bill, but there was another reason why he hoped it would be rejected. It seemed to him that the legalisation of these marriages would lead to social inconveniences of the most serious kind, chief among them being the division between the law of the State and the law of the Church which must be created. The law of the Church would still continue to prohibit these marriages, while the law of the State would permit them. What, then, would be the position of a conscientious clergyman if these marriages were permitted? In a case in which two people who had married in this way wished to partake of the Sacraments of the Church, would he not be justified in refusing to administer them? He believed that in a Bill of a similar kind now before the other House a clause was inserted exempting the clergy from the legal penalty for such refusal. It was with great regret that he (the Earl of Dudley) had heard from the noble Lord who introduced the Bill that clause had been omitted from the measure intentionally, and not from an oversight. The Bill would inflict on the clergy a cruel hardship; but their resistance would in all probability be successful, for in the face of public opinion it would be impossible to enforce penalties for disobedience without, at any rate, the risk of straining to its utmost limit the present relations between Church and State. But even if this clause were inserted in the Bill at a later stage, which the noble Lord led them to believe, it would be that social inconvenience would remain almost as great as before. Everyone acquainted with the conditions of life in our country districts knew very well what would happen if two people were refused the ordinary rites of the Church on the ground that they were not properly married. They would, to say the least of it, be treated with great coldness by their neighbours; and if not actually compelled to leave the village, their lives, at any rate, would be made exceedingly uncomfortable. And this was not mere fancy. Even in his small experience instances of that kind had occurred, and many of their Lordships must have known of such cases. He would point out that the whole burden of the inconvenience of the change in the law would fall upon the very class which it was the professed object of the Bill to benefit—the poor and uneducated. The rich and educated, if they contracted these marriages, would do so with their eyes open. They would know the consequences their action entailed, and would be prepared to accept them; but the poor would not know, until too late, that the union they contracted was regarded as a sin by a large section of the community. Hitherto the law of the Church and the law of the State had been practically identical, and they had been saved from those disastrous conflicts between the civil and ecclesiastical authorities which had given rise to so much trouble in other countries. If this Bill passed, a new departure would be taken, and an alliance which had been productive of so much benefit to the national life of this country would be weakened, if not endangered. On these grounds he should vote against the Second Reading of the Bill.

*THE ARCHBISHOP OF CANTERBURY: I must acknowledge the very conciliatory tone assumed towards the Episcopal Bench by the noble Lord who opened this Debate. I should like to say that I am quite certain his intention was to be as just as possible towards the Church. But your Lordships have received, beyond the speech of the noble Earl, another appeal which emphasizes still more strongly the desire "to uphold the legitimate authority of the Church." An appeal has been circulated amongst your Lordships which asks "the spiritual Peers not to use their exceptional position" on this occasion to oppose the measure. I do not know how it has happened, but that appeal has not been sent to the spiritual Peers, so far as I know. It has not reached me, nor those with whom I have spoken on the subject, and I saw it simply by accident. As your Lordships have been thus addressed in print, I do not think it proper that I should pass over the appeal, though it has not been made directly to me. I do not know what is meant by "the exceptional position" which the spiritual Peers are not to make use of on this occasion. They have, indeed, special opportunities of knowing the wants both of rich and poor, and if they are asked not to use those exceptional opportunities, when called on to state what they think right and to support it, I must say it is rather an extraordinary request. If it means more than that, I cannot admit that the spiritual Peers in this House are in an "exceptional position" in regard to legislative matters. You might as well say that a Bill is carried by the vote of the Viscounts as by the vote of the Bishops. A majority, according to the system of this House, is a majority of the whole House. The appeal that has been issued I should not further dwell upon but that it bears the names of some of the most respected Members of this House. It suggests that we should not "enforce the canons of the Church of England." I venture to say that that is not what we are about. The canons of the Church of England have been altered before, and could be altered again if due cause were shown; but we maintain that the canons of the Church of England in this particular are in harmony with the canons of the Universal Church. A noble and learned Lord on the last occasion disputed that, going back to very early times indeed; but in the clever and able and learned speech he made he could only contravene that fact by impugning absolutely the veracity of one of the noblest characters who ever lived, who was a statesman as well as a Churchman. If his plain evidence as to what was the custom in his own time — the fourth century—is to be set aside on the assertion that what he says is not true there is no evidence in history at all. There are three grounds on which I must oppose this Bill. One of them, on which the noble Lord opposite has just spoken, and on which I shall only have to add one word, is the severance it would introduce between the laws of the Church and those of the State. It has been denied by the noble and learned Lord on the Woolsack that the Bill would cause this severance. He characterised the objection we felt as "mere fringe." I think I shall be able to show the House that it lies at the very root of the measure. My second objection is that this Bill is contrary to the principles which constitute the foundations of the law, sacred and profane. Thirdly, I oppose this Bill because it would legalise technically a class of marriages which are looked upon with abhorrence by what I believe to be a majority of our fellow-subjects, and which would tend to destroy those affectionate and safe relations on which the security of the family rests. As to the first point, it is said in the printed Paper circulated amongst your Lordships that it is the intention of the promoters to "uphold the legitimate authority of the Church." Well, they can only profess "to uphold the legitimate authority of the Church" by their having marriages of this kind performed before the Registrar and not forcing them on the clergy. If any clergyman, in obedience to the universal law of the Church of England and the law of the State of England up to the present time, declined to administer Holy Communion to those who the Church assures him are not married, but are living together without marriage, he would be immediately open to an action at law. Now and again application is made to me with a view to actions at law, and if once the law of the State permitted this class of marriages. It happened that if clergymen, in obedience to the law of the Church, refused Holy Communion to persons by the State married, actions would be immediately brought. The noble Earl said the Bill would not interfere with the clergy in regard to the power they now have for punishing these marriages. The clergy do not want to punish; but if this Bill were passed, the clergy would be liable to punishment for refusing Holy Communion, conscientiously and in obedience to Ecclesiastical Law, to persons who had contracted these marriages. The punishment is on the other side. But to support the Bill would not be right, even if it had regard to the legitimate authority of the Church. It would still not be right for the spiritual Peers in your Lordships' House to vote for it on any such ground or to withhold an expression of their opinion. These marriages are opposed to law, scriptural and Roman. It has been said to-night, as it has been said before, that if a prohibition is laid down in the Bible there is an end of the question, but that it is not in the Bible. I can only say that opinions differ on that point. Having examined the matter most carefully, I can only record my solemn conviction that if these marriages are not expressly forbidden in the Bible they are certainly forbidden there by the clearest and most complete analogy—though it is impossible that I should detain the House at this hour by giving proof of that. It is my solemn conviction that the analogies of the Mosaic law completely carry the point. There is one Biblical argument which has been urged over and over again in this House against us, but which, I notice, has not been urged to-night. We have not heard to-night that the injunction to a brother to marry his brother's widow bears upon this question. It certainly has no bearing upon it. These marriages were a close restriction upon a custom that universally prevailed before, and which prevails to the present time in Central Asia. The Jewish law confined that practice to the narrowest point; and if it is still singular, there is no law in our own Codes which pretends to be absolutely co-extensive with morality. Our Lord has told us that there were things which were left in the Mosaic law, because of the hardness of men's hearts. But this cannot be gainsaid: that as soon as the Roman Empire became Christian; as soon as the great Codes of Law were formed, at the same moment with the earliest Christian Creed, these marriages were expressly included among those which were prohibited. It ought to be sufficient for this House that Christianity introduced such a law. That ought to be sufficient, even supposing there had been nothing to forbid these marriages before that. But that cannot be maintained. It is very well known that the same law which finally enacted it states that the ancients ("*veteres*") believed that this marriage was allowable. But there is no definition of what the "ancients" are or how far back that may reach. But we do know that early in the third century we have from the greatest writer of the time—under Alexander Severus—we have a definition of affinity, and the statement that marriages of affinity and consanguinity are equally not to be contracted. It is true that marriage with a deceased wife's sister is not mentioned in so many words; but it is clear from the argument, which is the basis of the whole statement, if naturally applied, that this relationship is included in the prohibition. The noble and learned Lord on the Woolsack, challenging the Episcopal Bench, asked us whether certain marriages which are now allowed by our law were not forbidden at that same time, just as marriage with a deceased wife's sister is now. The noble and learned Lord's learning possibly extends to regions of knowledge which are closed to me, but I presume that the noble and learned Lord refers to the marriages of first cousins, which are forbidden in the Theodosian Codex, but not in the same way nor with the same sanction nor on the same ground. Augustine tells us that the marriage of first cousins was forbidden by human law, but not by Divine law; that the prohibition was carried on the grounds of expediency and experience, and with the consent of the whole human race. The question has been asked whether marriage with a deceased wife's sister would have been allowed by dispensation by the Church of Rome if the Papal See had held it to be contrary to the Divine law. The question shows a strange misapprehension of the claims of the Papal See. The theory is, that the Pope is the Vicar of Christ, and that, therefore, he can dispense in regard to things which may in a certain sense be forbidden even in the Divine law. He interprets. That is the whole theory of dispensations, and it is in accordance with this theory that very recently dispensations have been granted for the marriage of uncles and nieces, and if the question is at all to the point we should have to say on the same ground that the marriage of uncles and aunts is not contrary to the Divine law. Lastly, I oppose this Bill because it would technically legalise more marriages of a sort which are at present heartily disapproved of by—I may not call them the best, but a most respected and a very vast section of the community. The marriages which are made after divorce do not carry with them that moral approval which it is most desirable that marriages should carry. The view of such people does not rest upon the law; it does not rest upon any enactment. It is an instinctive deep-rooted aversion. The law did not create that aversion, and the law, operate as it may, will never overcome it. If in making this assertion I only show my "ignorance of human nature," it is an ignorance shared by a large portion of my kind. I think that I have shown that my opposition to the Bill does not turn upon a single canon. It has been stated that if things remain as they are two brothers ought not to marry two sisters. That is an entire misapprehension of what is meant by affinity. The persons married may not marry their several connections by affinity, but those connections, of course, are not precluded from marrying together. The noble Lord produced an effect by saying that the table of our prohibited degrees was an arbitrary one; that it looked as if they were selected without any regard to principle. On the contrary, the principle is as clear and simple as it can possibly be. It is simply this: a man cannot marry his mother or his mother-in-law or anyone upwards, and he may not marry his daughter or his daughter-in-law or anyone downwards. He may not marry his aunt or aunt-in-law, or his sister or sister-in-law. Throughout, this table is the most complete and simple thing which could be produced; and if anyone will take the trouble to check the tables at the end of the Prayer Book, you will find that that simple principle covers them all. If this Bill passes, how could it be maintained a year hence that a man may not marry his wife's niece, when he has been permitted to marry his wife's sister? The niece is further off—is less of the same blood. If the one prohibition goes, the other must go also. It has been urged that nine-tenths of marriages within prohibited degrees are with sisters-in-law. Of course they are, because the parties would be about the same age and in the same circumstances. It is much less likely that a man would marry his aunt or his niece than his sister-in-law. I must point out that the premises of the argument on the other side are that people have broken the law or that they wish to break it, and will that argument stand any comparison with the arguments which are opposed to it on the other side? We maintain four things, which are entirely independent one of the other. If any were disproved each of the others remains and is sufficient. The first argument is that it is forbidden in Scripture; the second that it is forbidden in the history of jurisprudence ever since Christendom began, and I believe it can be shown that the prohibition had its roots much earlier in the history of the civilisations of the world. The third argument is that it has not been the usage of civilised nations up to the present moment, and their history shows that more and more they have relied upon the family for their centre and base. Lastly, I do rely largely on the social feeling of what I am persuaded is for the majority of the people of this country. I trust that it will be felt that what is endangered by this Bill is nothing less than the integrity of the family, which is the citadel of society, and of progress, and of religion. If we ask why the law has stood in England when other nations give it up, the answer is that in England, above all, the family is recognised as the centre it is. It is England which understands best the word *home* and its associations. *Esto perpetua.*

On Question, whether ("now") shall stand part of the Motion? their Lordships divided:—Contents 120; Not-Contents 129.

Resolved in the negative; and Bill to be read 2ª this day six months.

CHARITY COMMISSION (HOUSE OF COMMONS).

Leave given to the Lord Welby to attend the Select Committee of the House of Commons (pursuant to message of the 1st instant), if his Lordship think fit; and his Lordship (in his place) consenting thereto, a message sent to the Commons to acquaint them therewith.

BOARDS OF CONCILIATION BILL [H.L.]

A Bill to confer additional powers on Boards of Conciliation and Arbitration—Was presented by the Earl of Onslow; read 1ª; and to be printed. (No. 112.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 6) BILL.

(No. 71.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

WEMYSS, &c., WATER PROVISIONAL ORDER BILL.—(No. 80.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

METROPOLITAN POLICE PROVISIONAL ORDER BILL.—(No. 34.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 99.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 7) BILL.

(No. 72.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.—(No. 91.)

Read 2ª (according to Order), and committed to a Committee of the Whole House on Monday next.

GAS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 41.)

Read 3ª (according to Order), and passed, and sent to the Commons.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [H.L.].

(No. 50.)

Read 3ª (according to Order), and passed, and sent to the Commons.

PISTOLS BILL [H.L.].—(No. 40.)

Order of the Day for the Third Reading, read, and discharged.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69.)

Read 3ª (according to Order), with the Amendments; further Amendments made; Bill passed, and returned to the Commons.

COMMISSIONERS OF WORKS BILL.

(No. 68.)

Read 3ª (according to Order); Amendments made; Bill passed, and returned to the Commons.

ARBITRATION (SCOTLAND) BILL [H.L.].

(No. 78.)

Read 3ª (according to Order), and passed, and sent to the Commons.

INDIAN RAILWAY COMPANIES BILL.

(No. 101.)

Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

House adjourned at five minutes before Eight o'clock, to Monday next, a quarter before Eleven o'clock.

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HOUSE OF COMMONS,

Friday, 15th June 1894.

PRIVATE BUSINESS.

DUBLIN, WICKLOW, AND WEXFORD RAILWAY, AND CITY OF DUBLIN JUNCTION RAILWAYS BILL [*Lords*] (*by Order.*)

Read a second time, and committed.

COLONEL NOLAN (Galway, N.) said, he supposed it would now be in Order for him to move the Instruction standing in the name of the hon. Member for the College Green Division of Dublin (Dr. Kenny)—

> "That it be an Instruction to the Committee to insert clauses to enable the public to take sand and gravel from Killiney foreshore."

*MR. SPEAKER: The Instruction is not in Order. I do not think the taking of sand and gravel from the foreshore relates to the subject-matter of the Bill. That is quite a sufficient reason for me to rule it out of Order; but if it also invades the rights of the Crown, which I am not certain of at this moment, that would be an additional reason for me to rule it out of Order, because no consent has been given for such an invasion of rights. I do not think this Instruction is relevant to the subject-matter of the Bill.

COLONEL NOLAN did not think that the Crown claimed so extensive foreshore rights in Ireland as in England, and he did not think there would be any invasion of Crown rights.

*MR. SPEAKER: That may be so; I am not very sure on the point, and I will take what the hon. and gallant Gentleman says. He is not empowered to move the Instruction for another hon. Gentleman; but to save time, once that I have thought it best to state at however, the Instruction is out of Order.

QUESTIONS.

ADVERTISEMENTS IN RAILWAY STATIONS.

MR. JACKS (Stirlingshire): I beg to ask the President of the Board of Trade if his attention has been called to the great inconvenience caused to the travelling public by Railway Companies so covering their stations with advertisements as to make it impossible to observe the names of the stations; whether he will in future cause a clause to be inserted in all new Railway Bills to prevent this evil; and if he can do anything with the existing lines to remedy this cause of inconvenience?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): Yes, Sir; the inconvenience is a great one, especially in London, and generally on stations of lines in or near great cities. I should be glad to do anything to remedy it; and, so far as new railways are concerned, the evil will be met by the requirement of the Board of Trade that names of stations are to be shown on boards and on platform lamps. I have, however, no power of compulsion as regards existing stations.

Mr. MACDONA (Southwark, Rotherhithe) inquired if the names of the stations, when reached, could not be exhibited in the railway carriages by some means?

Mr. BRYCE replied, that no doubt that would be very convenient, but the mechanism necessary for it would add to the expense. He preferred to take the simpler course of requiring the names of stations to be shown in such a way as to prevent their being mistaken for advertisements or notices.

SCIENCE AND ART EXAMINATIONS IN SCOTLAND.

Sir J. LENG (Dundee): I beg to ask the Vice President of the Committee of Council on Education whether he has received representations respecting the inconvenience arising from the lateness of the hour fixed for the yearly examinations of the Arts and Science classes in secondary and higher grade schools in Scotland; and whether it is possible to make provision for the examination within school hours of pupils attending day schools?

The VICE PRESIDENT of the COUNCIL (Mr. Acland, York, W.R., Rotherham): I have received representations on this subject, and am giving attention to it. But the holding of a second examination in the year, especially one which might be ultimately used in a way hardly contemplated when the Science and Art examinations were established, is a matter requiring very serious consideration before it is determined upon. It is not merely a question of day or evening examinations, but much more than that, and I think it may be desirable to wait till the Royal Commission on Secondary Education has reported before coming to any decision.

THE FATALITY TO "TAMAR" SEAMEN.

Mr. KEARLEY (Devonport): I beg to ask the Civil Lord of the Admiralty whether the Admiralty have further considered the claim for Greenwich pensions, under Article 2225 of the Queen's Regulations, of the widows of those petty officers and seamen who were drowned by the capsizing of the boat in which they were returning from shore leave to H.M.S. *Tamar*, on the morning of the 12th of December last; whether the Admiralty have denied their liability upon the ground that these men were not drowned on duty, inasmuch as the boat from which they were capsized was not a ship's boat but a waterman's; and whether he is aware that H.M.S. *Tamar* made no provision for conveying men to or from the shore on liberty leave, and that, in the absence of such, these men had no alternative but to use shore boats; and that, had they failed to report themselves on board at the regulation hour, they would have been subjected to punishment for leave-breaking?

The CIVIL LORD of the ADMIRALTY (Mr. E. Robertson, Dundee): The Board of Admiralty have now decided that the circumstances connected with the unfortunate loss of certain men belonging to H.M.S. *Tamar* on the 12th of December last justify the case of their widows being considered for the grant of Greenwich pensions. Arrangements had been made early in the year for a service of ships' boats, but were not carried out because the ship's company preferred to adhere to the system of making their own arrangements, independently of the ship. Even though the men might technically have been liable to punishment for not returning to their ship at the regulation hour, every consideration would have been shown them had it been proved that stress of weather prevented their leaving the shore.

Mr. KEARLEY: Will the pensions be paid from the date of the death of the men?

Mr. E. ROBERTSON: I should like to have notice of that question.

THE ESSEX REGIMENT.

Major RASCH (Essex, S.E.): I beg to ask the Secretary of State for War whether he would consider the case of the officers of the 3rd and 4th Essex Regiments, whose training has, through no fault of their own, been suspended; and whether, if attached to and doing duty with another battalion they might be allowed to draw their pay?

*The SECRETARY of STATE for WAR (Mr. Campbell-Bannerman, Stirling, &c.): The training of these battalions has been dispensed with in consequence of an outbreak of small-pox. The men will receive their bounty; and the subalterns who are candidates for commissions in the Army have been permitted to be attached, with pay, to other units for training, irrespective of vacancies in those units. As regards the other officers, a Militia battalion cannot claim to be trained; and they can only be attached, with pay, to other units, in cases where there are vacancies which they can temporarily fill.

OFFICERS' RESERVE PAY.

MAJOR RASCH: I beg to ask the Secretary of State for War whether persons belonging to the Reserve of Officers draw pay as such; whether they can be employed by any Department of the State without forfeiting their retired pay; whether private soldiers of the Reserve draw pay, and when employed in Government Departments forfeit Reserve pay; and whether he would consider the possibility of recommending some payment for the officers of the Reserve, or in lieu of pay a step of honorary rank?

MR. CAMPBELL-BANNERMAN: Officers belonging to the Reserve of Officers do not draw pay as such, but many of them are members of the Reserve as a condition of drawing retired Army pay. All, if called out for duty, would receive the pay and allowances of their rank. An officer of the Reserve can be employed by any Department of the State without forfeiting retired pay; but in certain cases his salary from a Civil Department may be liable to reduction. Private soldiers of the Reserve receive 6d. a day, which is not forfeited on employment in a Government Department. There is no intention of paying officers of Reserve as such, unless called out for duty; nor of giving them honorary rank; but, if employed, they are eligible for promotion.

THE SALE OF INTOXICANTS TO CHILDREN.

SIR C. CAMERON (Glasgow, College): I beg to ask the Lord Advocate whether his attention has been called to the practice of publicans in Scotland supplying young children with spirituous liquors, on the ground that the words of their certificates prohibiting them from selling or supplying exciseable liquors to girls or boys apparently under 14 years of age do not apply if such girls or boys act as messengers for adult persons; and whether the case of "Graham *v.* Lang," in which it was held that the fact that a child had been supplied with some brandy ordered by a doctor for her sick mother did not constitute a breach of certificate, is held by the Scottish Police Authorities to legalise in all cases the disregard of the express prohibition of the certificate against supplying children with exciseable liquors, and to absolve publicans from responsibility as to ascertaining that the children supplied are really messengers sent by responsible persons?

***THE LORD ADVOCATE** (Mr. J. B. BALFOUR, Clackmannan, &c.): I do not read the decision in the case of Graham as absolving the publican from making inquiry in supplying a child with liquor, as to whether the child is a messenger for an adult, and I am informed that the practice of the police, in every case of such supply coming under their notice, is to make inquiry for themselves. The rule upon the subject is, I think, to be found in the case of "Donaldson *v.* Linton," decided on December 8, 1875, and referred to in the Judgment in the case of Graham.

CATHOLIC CHAPLAINS IN THE NAVY.

CAPTAIN DONELAN (Cork, E.): I beg to ask the Secretary to the Admiralty whether he is aware that, while there are 15 Catholic chaplains in the Army, there is not one regular Catholic chaplain in the Royal Navy, and that, notwithstanding the proportion of Catholics in the Royal Navy is 18 per cent., Catholic service is never celebrated on board Her Majesty's ships at sea; and whether the Admiralty will consider the advisability of appointing a Catholic chaplain to each fleet, and thus placing Catholic sailors and Catholic soldiers upon an equal footing in this regard?

MR. E. ROBERTSON (who replied) said: Chaplains at fixed salaries are appointed at the principal naval centres at Portsmouth, Plymouth, and Malta, to officiate for the Roman Catholic seamen and Marines; and capitation allowance is given to the local clergy at the less frequented ports for the same service. Facilities are given to men of the various denominations when in harbour to attend their respective Churches on shore. The difficulty of providing accommodation in Her Majesty's ships must always present a serious obstacle to carrying clergy of the different denominations on board continuously. The percentage of Roman Catholics is rather over 8 per cent. instead of 18 as stated.

Captain DONELAN: Is it a fact that the Catholic chaplains at the stations referred to merely hold the position of acting chaplains? Am I to understand from the reply of the hon. Gentleman that, in the event of sickness and death, Catholic sailors on board ships at sea are debarred from receiving the rites of their religion?

Mr. E. ROBERTSON: The three chaplains named are, I understand, in permanent employment at fixed salaries in the same way as Presbyterian chaplains. As to the second part of the question, I should like to have notice.

Mr. HANBURY (Preston) asked as to the nationality of the chaplain at Malta?

Mr. E. ROBERTSON said that, speaking from recollection, he was a Maltese.

THE MEELICK LOCK.

Colonel NOLAN (Galway, E.): I beg to ask the Secretary to the Treasury whether he is aware that there were large floods above Meelick Lock on the 16th of May, caused by the Meelick sluices not being raised in time, that the water continued rising until the 19th of May, the floods having risen to within 18 inches of the greatest height in winter, when the sluices were raised; whether the sluices were up on the 4th of June, when the Shannon was very full; and whether he can take any steps to secure that these sluices shall be raised in future in time to prevent floods?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): I am informed that there was a heavy and sudden flood for the time of year on the 16th of May. On that date all the sluices in the New Cut and at Meelick were fully open. They had been opened gradually for two days before. The water, however, only rose to four inches over summer level, and fell on the 17th to two inches over summer level. On the 19th the water rose to six inches over summer level for one day, all the sluices being open during all this time. On the 22nd the water was again at summer level, and it was at this level or below it until 3rd June, when it rose two inches and fell again on the 4th. The sluices were not all open on the 4th, but sufficiently to pass the flood. Every care will be taken with the object of preventing floods.

THE SUCK DRAINAGE.

Colonel NOLAN: I beg to ask the Secretary to the Treasury if the Board of Works have lately issued Orders to ensure that the floods do not rise above the Parliamentary levels; and if they have reconsidered their instructions so as to combat the sudden increase of water caused by the drainage of the Suck and by the general drainage?

Sir J. T. HIBBERT: I am informed that there are no Parliamentary levels regulating the height of floods on the Shannon. The Shannon sluices require to be and are worked with the greatest judgment, with strict reference to the interests of owners and occupiers whose lands are situated both above and below the sluices.

Colonel NOLAN: Is that the opinion of the Board of Works and of the proprietors on the spot?

Sir J. T. HIBBERT: I am informed by the Board of Works that the sluices are worked with the greatest judgment, and no complaint has been received respecting them; but if the hon. and gallant Member has any suggestion to make, I will see that it is duly considered.

GALWAY AND CLIFDEN RAILROAD.

Colonel NOLAN: I beg to ask the Secretary to the Treasury when will the Galway and Clifden Railroad be opened to Oughterard, when to Recess, and when to Clifden?

Sir J. T. HIBBERT: The Board of Works are informed by the Chairman of the Midland Great Western Railway Company that it is hoped that the line will be opened to Oughterard by the 1st of September, and to Recess and Clifden by the 1st of January next.

FOREIGN GOODS FOR THE PUBLIC SERVICE.

Colonel HOWARD VINCENT (Sheffield, Central): I beg to ask the Secretary to the Admiralty why, during the year ending the 31st of March, salt pork to the value of £13,353, lubricating oil to the value of £8,915, and boilers to the value of £13,840, as well as £1,000 worth of chairs, and nearly £1,000 worth of butter, were purchased for Her Majesty's Navy from foreigners instead of from our own countrymen?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): In the annual healthy competition between Irish and Danish firms for orders for salt pork the Danes secured rather more than half last year. The lubricating oil used is only made in America and by one or two British firms, who import thence the material from which it is distilled. Competition, which has greatly reduced the price, resulted on the last occasion in the success of American contractors. At the time of the contract for French boilers for two of our gunboats no British firms had had any experience in manufacturing boilers of these two special types, and they were bought in order that experiments under our own officers' superintendence might be made. It was an experimental order. All further orders for tubulous boilers have been given to home firms. The supply of bentwood chairs was introduced three years ago. British firms have proved unable to make them at a reasonable price; but this pattern has now been abolished. I regret that hitherto butter made and tinned at home has failed to hold its own against the tinned Danish butter selected by a Committee for use in officers' messes. It may be hoped that the great attention now being paid to butter-making, especially at the instance of Agricultural Societies and County Councils, will soon result in our tinned butter being at least equal to that of any other country.

COLONEL HOWARD VINCENT: I beg to ask the Secretary to the Treasury why the Return, No. 128, he has just laid upon the Table of Government Contracts with Foreigners contains no particulars of the foreign paper purchased on Government account, of the Bavarian pencils used by Her Majesty's present Ministers in their several offices and now issued to the House of Commons, of the German boats ordered by the Admiralty, of the Swedish matches supplied to the Treasury, as of other articles; and if he will cause it to be duly corrected, so as to give to the House a full and accurate Return of the large sums of public money spent in the employment of foreign labour?

*SIR J. T. HIBBERT: With regard to Stationery Office stores, the answer is, as has been frequently explained, that they are not obtained by contract, but are purchased in the open market, and no orders are given to firms outside of the United Kingdom. Similarly "Lion" matches are bought from a firm in London. Accordingly, neither of the two cases comes within the scope of the Return. I am informed by the Admiralty that the contracts for the German boats referred to were not made by the Admiralty, but by the contractors for the vessels on which the boats will be carried. Hence this case is also outside the scope of the Return of Contracts with Foreigners made by Government Departments. The Return appears, therefore, to be correct in its present form.

COLONEL HOWARD VINCENT: Can the right hon. Gentleman tell me what steps are taken to ensure that Government contractors are not mere agents of foreign mills and labour, and that they supply articles made or produced at home under the Fair Contracts provision, and not in foreign countries, or in foreign prisons?

*SIR J. T. HIBBERT: These things are bought in the open market. Paper was purchased by the Stationery Office last year from 98 different firms, in different parts of the United Kingdom, but it is quite impossible to ascertain where the different supplies were made.

INTERMEDIATE EDUCATION IN IRELAND.

MR. W. JOHNSTON (Belfast, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he has received a Memorial from the Central Association of Irish Schoolmistressess and from the Ulster Schoolmistresses' Association, protesting against any withdrawal of the funds in the hands of the Intermediate Education Board from the purpose for which they were granted; whether the Board has recently established a new grade, introduced a programme of commercial studies, and made several changes giving larger pecuniary help to schools; whether the Intermediate Board anticipate that all the funds they possess will be needed to maintain the improved education that has been established; and whether, in view of the enormous advantages conferred on schools of every kind, and of every religious denomination, he still designs to introduce a Bill to divert part of these funds to found a Veterinary College in Dublin?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): My attention has been called to the Memorial referred to. I understand that the Intermediate Education Commissioners are extending their operations this year. On the general question, I fear that I can hardly add to my previous replies.

MR. W. JOHNSTON: Is it not a fact that when these funds are invested in Government Stock there will be a loss of £5,000 a year? Has the right hon. Gentleman written to the Commissioners or made any inquiries at all on the matter?

MR. J. MORLEY: As to the first question, I cannot say. As to the last inquiry, the hon. Member is misinformed.

MR. SEXTON (Kerry, N.) inquired if the Intermediate Board did not anticipate that all their funds would be needed to maintain the improved education now established? Could they not usefully employ the whole of their income?

MR. J. MORLEY replied that he would inquire into all the points raised.

ALIENS AND BRITISH CHARITIES.

MAJOR DARWIN (Staffordshire, Lichfield): I beg to ask the Parliamentary Charity Commissioner whether it is a fact that in no scheme issued by the Charity Commissioners is any provision inserted whereby aliens are differentiated in any way from British subjects?

THE PARLIAMENTARY CHARITY COMMISSIONER (Mr. F. S. STEVENSON, Suffolk, Eye): It would be impossible to give a definite reply embracing every scheme which has been issued by the Charity Commissioners without considerable inquiry; but, speaking generally, the answer is in the affirmative.

THE CENTRAL TELEGRAPH OFFICE.

MR. KEARLEY: I beg to ask the Postmaster General whether he has favourably considered the Petition submitted to him from the staff of the Central Telegraph Office at the end of last year; and whether he has arrived at any decision in relation thereto?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): I have, with the consent of the Treasury, recently made an important addition to the staff of the Central Telegraph Office, which has enabled me to make as many as 102 promotions, of which 94 were from the Second to the First Class. This increase to the staff will improve the position and prospects of the telegraphists employed, and will also enable the Controller to dispense with the greater part of the overtime hitherto performed. The circumstances do not appear to me to warrant any further changes.

ATTACK ON IRISH GOOD TEMPLARS.

MR. W. JOHNSTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that on Friday, the 8th instant, the Dungannon Lodge of Good Templars were attacked near Edendork Chapel, on their way home from Coalisland, County Tyrone, and the occupants of a brake seriously injured from stones thrown; and whether any of the assailants have been made amenable to justice?

MR. J. MORLEY: It is a fact that an attack was made on a brake containing members of the Society referred to at Edendork on the night of the 8th instant. Stones were thrown at the occupants of the brake, and a girl was struck on the head, though the wound is not, I am glad to say, dangerous. No other person was injured. None of the persons on the brake can identify their assailants, but the police are pursuing inquiries in the matter, and will make every effort to trace the guilty parties.

LAND PURCHASE IN COUNTY WATERFORD.

MR. POWER (Waterford, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Land Commission have received an application for an advance from a person named Thomas Whelan to enable him to purchase a holding at Ballinafina, in County Waterford (in the Carrick-on-Suir Poor Law Union); what is the amount of the advance applied for; is it the case that the applicant for the advance was not in occupation of the holding proposed to be purchased at the time he signed the agreement to purchase, and therefore is not one of those persons to whom the provisions of the Land Purchase Acts apply, and whether the Inspector of the Land Commission has yet visited the holding in question, and what Report has he made as to the solvency and *bona fides* of the applicant; and whether the Land Commission have up to the present either sanctioned or refused the application for an advance?

Mr. J. MORLEY: The reply to the first paragraph is in the affirmative. The amount of the advance applied for was £1,000. The Land Commissioners inform me that the applicant was in occupation of the holding under a contract of tenancy at the time he signed the agreement to purchase, and was a person to whom the provisions of the Land Purchase Acts apply. The holding has been inspected by an Inspector of the Land Commission, and the Inspector reported that the tenant was in occupation, and residing on the holding, and had adequate stock and means. The advance applied for was sanctioned upon the 29th of May.

Mr. KILBRIDE (Kerry, S.): What was the former rent of the holding? The farm has been derelict for 14 years.

Mr. J. MORLEY: I cannot say. There was an eviction on the farm 12 years ago, and it was taken again last February, but I do not know what the rent was.

CROFTER RENTS.

Sir L. LYELL (Orkney and Shetland): I beg to ask the Lord Advocate if his attention has been drawn to the cases "Burroughs *v.* Work, Lovat *v.* Fraser, and Bruce *v.* Smith," in which three Sheriffs have given three divergent decisions on the question whether it is the fixed rent or the old rent which is payable by a crofter at the first term of Martinmas, or Whit Sunday, after the date of the decision of the Crofters' Commissioners; and whether, in the event of the fixed rents being less in amount than the old rent, the crofter is entitled to be repaid what he has already paid in excess for the period between the date of the notice of his application to his landlord and the date of the decision of the Commissioners, and that whether he be in arrears or no; and whether, in view of the fact that the sums in dispute are too small to allow of an appeal being made to the Court of Session, and of the importance of having the matter authoritatively settled and much litigation avoided, he will take steps to have the meaning of Section 6, Sub-sections (2) and (3) of "The Crofters' Act, 1886," on this question made perfectly clear?

*The LORD ADVOCATE (Mr. J. B. Balfour, Clackmannan, &c.): If there be a divergence of opinion among the Sheriffs upon the points stated in the question, I can only suggest, with a view to an authoritative decision, that the opinion of the Court of Session should be obtained, either in the form of a Special Case, or of an action of Declarator. The matter is one in which I have no power to interfere.

LIMERICK FISHERY LAWS.

Mr. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he has received a resolution from the Limerick Fishery Board complaining that the difficulties of preservation are greatly increased owing to the remission by the executive of fines inflicted for offences against the Fishery Laws, and intimating that the Board must decline to attempt to enforce the law if this policy by the executive is persisted in; and if he can state what the facts are, and if there are any grounds for the complaint?

Mr. J. MORLEY: The resolution referred to was received by me, and a letter has been communicated to the Board of Conservators in reply, stating that the Lord Lieutenant is always anxious to see that the law is adequately administered, but that he cannot divest himself of the responsibility of fully considering all cases in which appeals are made to him. No particular case was mentioned in the Resolution, and I may point out that, upon the receipt of a somewhat similar protest from the Board of Conservators in February, 1892, a letter in terms similar to that just quoted by me was communicated to the Conservators by direction of the then Lord Lieutenant acting on the advice of his Lord Chancellor. I may add that it appears from a Return which has been furnished to me, that in 43 cases memorials have been received by the present Government, praying for a mitigation of penalties imposed by Magistrates for offences against the Fishery Laws in the Limerick district, and that in some 17 of these cases, reductions of penalties were recommended by the Board of Conservators.

PROPOSED PIER AT COOSCROOM.

Mr. KILBRIDE: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Congested Districts Board will take advantage of the present stores of material, and the presence in the neighbourhood of a number of men skilled in the construction of piers, to immediately commence the building of a pier at Cooscroom, near Cahirciveen?

Mr. J. MORLEY: The Congested Districts Board regret that they cannot, having regard to their existing financial resources, see their way to undertake at present the proposed works at Cooscroom.

WALTHAM CORDITE FACTORY.

Mr. WEIR (Ross and Cromarty): I beg to ask the Secretary of State for War whether the average wage of 106 workmen employed at the Cordite Powder Factory at Waltham is 24s. 5¼d. weekly, and the average wage of 50 boys is 10s. 4¼d.; whether the men engaged in the Nitro-Glycerine Department only receive 30s. 7½d. per week; and whether, having regard to the dangerous nature of this work, he can see his way to increase the wages of the men engaged in it?

The FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. Woodall, Hanley): The averages quoted by the hon. Member are substantially accurate, except that in the cordite factory he has omitted 29 chargemen who average 27s. 11½d. a week. The wages paid are considered sufficient for the work these persons are called upon to perform.

HYDE PARK.

Mr. LABOUCHERE (Northampton): I beg to ask the First Commissioner of Works whether he is aware that many of the taxpayers of this country, who contribute to the maintenance of Hyde Park, are unable to enjoy the pleasure of driving in that park, owing to numbered cabs not being allowed to drive therein; and whether he can see his way to put an end to this exclusion?

Mr. DODD (Essex, Maldon): Can the right hon. Gentleman say what the practice in this matter is at Berlin, Paris, and other places?

*__The FIRST COMMISSIONER OF WORKS__ (Mr. H. Gladstone, Leeds, W.): My answer to the first paragraph is in the affirmative. Without entering into the merits of the question, I may say that up to the present no representations on the subject have been made to me, nor (so far as the records of the Office show) to my predecessors, and I do not think it is possible that so considerable a change can be made without some expression of opinion by the House. In answer to the hon. Member for the Maldon Division, I will try to ascertain what the practice is in large parks in Continental cities.

Mr. LABOUCHERE: Is my right hon. Friend aware that 30 years ago I brought this matter before the House; that a discussion took place; and that there was at that time a very strong expression of opinion in favour of the change I have suggested being made?

Mr. H. GLADSTONE: I was not myself in the House at that time, but I shall be glad to refer to the Debate and see what my hon. Friend said on the subject.

DOCKYARD EMPLOYÉS AND CIVIC OFFICERS.

Mr. E. J. C. MORTON (Devonport): I beg to ask the Civil Lord of the Admiralty whether, in view of the fact that the Parish and District Councils Act is about to come into operation, the Lords Commissioners of the Admiralty will alter their existing Regulations so as to enable dockyard *employés* to hold municipal, district, and parochial offices, and to serve on Public Bodies?

Mr. E. ROBERTSON: The question of altering the Regulations is receiving the consideration of the Admiralty.

Mr. BAKER (Portsmouth) asked if the Civil Lord of the Admiralty was aware that the Regulation referred to had been relaxed for nearly 10 years, and that dockyard and naval men had been allowed to serve on Public Bodies?

Mr. E. ROBERTSON replied that he could not say if that were so, but the question was now under consideration.

THE SHETLAND FISHERIES.

Sir L. LYELL: I beg to ask the Secretary to the Admiralty whether the *Niger* gunboat, lately appointed to protect the fisheries in Shetland, is about to be replaced by the *Cockchafer*, which has insufficient speed to prevent illegal trawling?

*SIR U. KAY-SHUTTLEWORTH: While the *Niger* is in dock the *Cockchafer* takes her place. Though she can only steam at a moderate speed, she is considered efficient for the purpose of thus temporarily protecting the fisheries. Vessels of her class have long performed similar duties.

MR. BUCHANAN (Aberdeenshire, E.): What is the average speed of the *Cockchafer?*

*SIR U. KAY-SHUTTLEWORTH: I have said that it is only a moderate speed.

MR. BUCHANAN: This is practically a matter of "sea police." When changes of this kind are made, is no communication held with the Scotch Office in regard to them?

*SIR U. KAY-SHUTTLEWORTH: There is frequent communication, but this surely is a matter which had better be left to Naval Lords of the Admiralty?

DOMINICA.

SIR T. ESMONDE (Kerry, W.): I beg to ask the Under Secretary of State for the Colonies when Sir R. Hamilton's Report on the condition of Dominica, West Indies, will be laid upon the Table of the House?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): Sir R. Hamilton's Report will be laid on the Table, but I cannot name a date for laying.

HABITUAL OFFENDERS IN SCOTLAND.

MR. PAUL (Edinburgh, S.): I beg to ask the Secretary for Scotland whether the Government have taken any steps towards the appointment of a Committee to inquire into the alleged increase in the number of habitual offenders in some parts of Scotland, and to the deficient means of coping with the evil?

*THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): I have considered the subject of the treatment of habitual offenders, vagrants, beggars, and inebriates in Scotland and have resolved to appoint a Departmental Committee to inquire and report upon it. Their instructions will be to inquire whether the number of such persons is increasing, and if so into the causes of such increase, and further to suggest such remedies as may, while deterrent, be likely to bring about their reformation, and to prevent further additions to their numbers, due regard being had to the cost of any remedies which may be suggested, and to the practicability of their being carried into effect. The hon. Member for the College Division of Glasgow has consented to act as Chairman of this Committee. The members will be as follows:—Colonel McHardy, of the Scottish Prison Board; the hon. Member for West Aberdeenshire; Sir Colin Scott Moncrieff, of the Scottish Office; Mr. John Dove Wilson, a Sheriff of long experience and now Professor of Law at Aberdeen, who has paid special attention to these questions; Miss Flora Stevenson, of the Edinburgh School Board; and Dr. Sutherland, medical officer of the Glasgow Prison, who will also act as Secretary.

POST OFFICE CONTRACTS.

MR. MUNTZ (Warwickshire, Tamworth): I beg to ask the Postmaster General Question 32 — whether the agents for foreign prison labour were allowed to compete for the contract for the supply of belts, pouches, leggings, &c., recently given to the Home Office to be supplied by prison labour; and, if so, what difference there was between the home and foreign tenders? Also Question 33—*i.e.*, what was the saving effected by obtaining the belts, pouches, leggings, &c., from the Home Office instead of the firms which had usually been employed? And Question 34—namely, whether it is the intention of the Government to allow the great Public Departments to supply themselves as far as possible from prison labour, to the detriment of free labour and honest workmen?

MR. A. MORLEY: The answer to Question No. 32 is in the negative. To Question No. 33 I can only repeat the answer I gave to the right hon. Gentleman the Member for East Birmingham, that the saving is estimated at about £100 a year. The question of policy is rather one for my right hon. Friend the Home Secretary, and I understand it is one of the subjects which will be considered by the Committee which has been appointed to inquire into the management of prisons. So far as the Post Office is concerned, there is no intention to depart from the practice which was adopted by one of my predecessors, the late Mr. Raikes, in 1891, under which certain articles suitable for the purpose are obtained from the Prison Authorities, and by which the cost of the prisons to the taxpayers is reduced.

COALING THE CHANNEL SQUADRON.

Commander BETHELL (York, E.R., Holderness): I beg to ask the Secretary to the Admiralty if a contract for supplying the Channel Squadron with coal at Stornoway has been given out; and, if so, to whom it has been given?

Sir U. KAY-SHUTTLEWORTH: The Channel Squadron will not have to coal at Stornoway during the present cruise.

THE LADIES AND THE HOUSE.

Mr. BYLES (York, W.R., Shipley): I beg to ask the First Commissioner of Works whether there is any Rule of the House, or any Rule whatever, which prevents women from using an order for admission to the Members' Gallery; and, if not, whether he will give instructions that Members' orders shall equally admit persons of either sex?

***Mr. H. GLADSTONE**: Although this matter does not come within the province of my Department, it has been thought advisable that I should answer it, and I am much obliged to you, Mr. Speaker, for furnishing me with the necessary information. The exclusion of ladies from the Strangers' Galleries is based on a Rule enforced by successive Speakers that a woman cannot claim admission to the House as a stranger. [*Cries of* "Why"?] In former times, between the years 1675 and 1778, the occasional presence of women in the Gallery below the Bar was permitted. Notice having been taken during the Sitting of February 2, 1778, that strangers were present, the strangers who were men withdrew in obedience to the direction of the Serjeant-at-Arms. The ladies who filled the Gallery were, at first, permitted to remain; but an order that they also should withdraw having been obtained, their exclusion was effected, although not until they had exhibited such a persevering reluctance to obey the order that they interrupted the business of the House for nearly two hours. Since that day ladies have never been allowed to sit within the House. The authority for these statements will be found in the 2nd volume of *Hatsell's Precedents*, p. 181, and the 19th volume of the *Parliamentary History*, p. 672. My hon. Friend's suggestion that orders for the Members' Gallery should admit persons of either sex could not be adopted without the express sanction of the House.

***Mr. WEIR**: Is the right hon. Gentleman aware that at the present day there are many ladies who are active supporters of the present Government who positively refuse to accept tickets of admission to the Ladies' Gallery, declining to submit to be shut up in a cage?

Mr. BYLES: Will this matter come under the consideration of the Committee that has been appointed to inquire into the subject of the accommodation of the House?

Mr. W. M'LAREN (Cheshire, Crewe): Is the right hon. Gentleman aware that an incident somewhat similar to that which he has related occurred in the House of Lords, and that, nothwithstanding that fact, the House of Lords decided to re-admit ladies? Cannot a similar relaxation of the Rule for exclusion be made in the case of the House of Commons?

***Mr. H. GLADSTONE**: I have already said it is a question for the House, and if the House of Commons likes to follow the example of the House of Lords it can do so. The question does not fall within the Reference to the Committee. I have no knowledge of any ladies having refused to enter the Ladies' Gallery.

***Mr. WEIR**: I will supply the right hon. Gentleman with the information.

TORPEDO DESTROYERS.

Mr. DONKIN (Tynemouth): I beg to ask the Financial Secretary to the Admiralty whether, in view of the fact that the Russian Government have just contracted with Messrs. Yarrow to build a torpedo destroyer with a guaranteed speed of 29 knots, Her Majesty's Government have, in their contracts for such class of vessels, stipulated for an equal speed?

*Sir U. KAY-SHUTTLEWORTH: We are not aware under what conditions the speed of 29 knots mentioned in the question is to be attained; but the Admiralty will always, as heretofore, stipulate for the maximum obtainable speed consistent with the other necessary qualifications of this type of vessel.

THE WESTPORT DISASTER.

MR. W. O'BRIEN (Cork): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can communicate to the House any particulars as to the fearful drowning disaster at Westport; and what steps have been taken to provide for the widespread suffering and destitution that the calamity will entail upon the unfortunate people of Achill?

MR. J. MORLEY: I am afraid any information I have received adds nothing to the intelligence reported in the newspapers regarding this lamentable catastrophe. In reference to the last paragraph, I can only say that I at once directed one of the Commissioners of the Local Government Board to proceed to Westport and Achill, in order to ascertain by inspection on the spot whether any distress or other consequences have followed from this disaster which any means at the disposal of the Government will enable them to cope with. The Commissioner is already on his way. He will report at once, and whatever we can do will be done promptly.

MR. H. PLUNKETT (Dublin Co., S.): May I ask whether the traffic between Achill and the mainland is under any Regulations of the Board of Trade; and, if not, whether steps cannot be taken to guard against such accidents by preventing overcrowding?

MR. BRYCE: As far as my inquiries have proceeded at present, I do not think that any statutory provision exists enabling the Board of Trade to regulate the passenger traffic to which my hon. Friend refers in such manner as to provide precautions against such deplorable occurrences; but I am making further investigation, and will communicate with him on the subject.

MR. SEXTON: Will the inquiry be extended to the west coast generally, as last year there was an accident causing the loss of many lives at the mouth of the Shannon?

MR. BRYCE: I have reason to believe that these accidents do sometimes occur through overcrowding vessels of this kind. Opportunity will be taken to consider whether the scope of the inquiry shall be extended as suggested by my hon. Friend.

BUILDING SOCIETIES (No. 2) BILL.

MR. BILL (Staffordshire, Leek): I beg to ask the President of the Board of Agriculture whether he can now say when the Building Societies (No. 2) Bill will be brought forward for consideration?

MR. H. GLADSTONE: I am excessively anxious that the Bill should pass through this House as soon as possible, but I regret that I cannot yet say when it will be taken.

ATTACK ON A CATHOLIC PRIEST AT LURGAN.

MR. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the attack made upon the Rev. William M'Cartan and others at Lurgan on Sunday evening last, when returning from a public meeting of farmers and labourers at Aughagallon; whether he will give the particulars; and will he state what steps have been taken to bring to justice the guilty parties?

MR. J. MORLEY: It appears that the Rev. Mr. M'Cartan, with a number of persons in a brake, drove to the place of meeting from Lurgan on Sunday morning, and when returning in the evening drove through a portion of the town which is an exclusively Orange quarter. At this point a large number of Orangemen were returning from a funeral, and the occupants of the brake, in order to avoid a collision, turned off into Hill Street, which is also an Orange quarter. Word went round that the Nationalists were invading the Orange district, and the people flocked out in thousands. The brake was attacked, and the rev. gentleman, thinking that the animus was directed against him, jumped off to save the other occupants. The brake drove on and escaped, but the Rev. Mr. M'Cartan, who, as I have stated, had previously jumped off, received very rough treatment, and was only saved from worse treatment by the leaders of the Orange party. I am glad to see that the Orange Press in the district described the attack on this rev. gentleman as "inexcusable and indefensible." The police arrived on the spot immediately afterwards, and the rev. gentleman was then conveyed to the workhouse, where his injuries were attended to. He received a wound over the left eye, but was not, I am happy to learn, seriously injured. Inquiries are being made with a view to the identification of the persons engaged in this disgraceful and cowardly attack, and the police hope to be able to prosecute a number, if not for the actual assault, at all events for the riotous behaviour. I wish to add that I am making further inquiries, not being satisfied with the fulness of the report as to the disposition of the police on this occasion, with the view of ascertaining how it was that the rev. gentleman was allowed to go into this quarter of the town without being either protected or warned.

Mr. W. JOHNSTON: Is the right hon. Gentleman not aware that such ruffianly conduct is entirely opposed to the principles of Orangeism?

Mr. DILLON (Mayo, E.): Is the right hon. Gentleman aware that the brake in which Mr. M'Cartan sought to leave Lurgan was drawn up before the hotel in the square for more than half an hour before he started down Hill Street, and that 50 police were standing within ten yards of the place when he did start? I should like to know whether the right hon. Gentleman will inquire whether the police gave any warning, or if any precautions were taken to protect the occupants of the trap? Is it not a fact also that there were 200 police in Lurgan last Sunday, but that most of them were stationed in the Catholic quarters of the town, and that when Mr. M'Cartan was attacked in his attempt to leave there were only three police in the street in which the attack was made, and, if so, why the police were all in the Catholic quarter? I would ask whether the attention of a large body of police was directed to the fact that a large crowd was pursuing this priest—that, in fact, he was pursued through several houses and backyards?

Mr. J. Morley

Mr. BARTLEY (Islington, N.): I rise to Order. Is it in Order to ask this long question without putting it on the Paper?

*Mr. SPEAKER: The questions are certainly rather numerous, but, provided that the hon. Gentleman does not say anything by way of assumption that the facts are so, he is entitled to ask for an inquiry into the points he mentions.

Mr. DILLON: The Chief Secretary says he will make further inquiries, and my only wish is to indicate the direction which I think it desirable some of those inquiries should take. Will he inquire why, when the attention of the police was directed to the fact that this defenceless man was being pursued by a crowd, they did not at once go to his rescue? Finally, I should like to know whether any baton was drawn?

Colonel WARING (Down, N.): Will the right hon. Gentleman ascertain whether the course that the brake took was a direct one to its destination?

Mr. M'CARTAN: Is it a fact that the party were obliged to go that way home because, on taking the other route in the morning, they were set upon, and threatened with death if they returned the same way?

Mr. J. MORLEY: I am told that is the reason given by Mr. M'Cartan for going back through this street instead of by the other route. In answer to my hon. Friend, it is a fact that there were 200 police in Lurgan that day. As to the other questions, I propose to inquire into the military disposition of the police on that day with respect to the points my hon. Friend has raised.

Colonel WARING: Will he ascertain whether the direct route for Lurgan to Laurencetown leads this way?

Mr. J. MORLEY: I will make inquiries, but I do not see how it can affect the matter.

Mr. SEXTON: Has the right hon. Gentleman been informed that since Sunday the small minority of Catholic girls employed in the factories in this town have been subjected to insult and assault on going to and coming from work?

Mr. J. MORLEY: I have not received specific information of that kind, but I regret that a great deal of regrettable ill-feeling exists in Lurgan on both sides.

THE ORDNANCE SURVEY STAFF.

MR. LABOUCHERE (Northampton): I beg to ask the President of the Board of Agriculture whether he is aware that it is the custom for *employés* of the Ordnance Survey Department, whose pay amounts to £2 per week, to be stopped 1d. per week for a stamp when signing the weekly pay sheet, and a further 1d. per week when signing the monthly pay sheets; and whether this system is in force in other Government Departments; and, if not, why it is enforced in the Ordnance Survey Department?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): Receipts given by the *employés* of the Ordnance Survey Department for pay amounting to £2 or upwards are, of course, chargeable with the usual Stamp Duty of 1d., and I have no power to exempt such receipts from the charge. I understand, however, that for purposes of accounts, the men are sometimes required not only to give a stamped receipt for each week's pay, but also for the aggregate amount paid to them during the month, the duty payable in the latter case being a single duty of 1d., and not a duty of 1d. per week as stated in the question. The double payment could, therefore, only be a matter of 1d. per annum, but I think that even this ought to be avoided if possible, and I will ascertain what is the course adopted in other Departments, where weekly payments are made and monthly accounts sent in, so as to avoid the requirement of a second receipt for the same payment.

PLEURO-PNEUMONIA IN KENT.

MR. KNATCHBULL-HUGESSEN (Kent, Faversham): I beg to ask the President of the Board of Agriculture whether there is any truth in the report that another outbreak of pleuro-pneumonia has occurred at Sandwich, in the County of Kent?

MR. H. GARDNER: I have no information on the subject, but I am tolerably certain that the report is not correct.

EVICTIONS IN SOUTH WEXFORD.

MR. FFRENCH (Wexford, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware that several evictions have been recently carried out on the estate of the Marquess of Ely, in the barony of Shelbourne, South Wexford, five of which occurred the week before last; that the agent of the property is reported in the local papers to have admitted the tenants were utterly penniless; and that the past year was the most disastrous to the tenant farmers of South Wexford within the memory of the present generation; and whether, in view of further threatened evictions on the estate and probable disturbances, he will inquire into the ability of the tenants to pay the rents charged on this estate, and consider the propriety of advising Lord Ely, as was done by the right hon. Baronet the Member for West Bristol, when Chief Secretary to the Lord Lieutenant of Ireland, in a similar case, to stay evictions during the present agricultural depression?

MR. J. MORLEY: Nine tenants were recently evicted on the estate referred to, and of these two were readmitted as caretakers on the date of eviction. It does not appear, so I am told, that the agent is reported in the local Press to have used the language imputed in the question. With regard to the conclusion of the question, I can only say that the Government has no means of exerting any influence for the purpose suggested by the hon. Gentleman.

MOROCCO.

MR. J. W. LOWTHER (Cumberland, Penrith): I desire to ask the Under Secretary of State for Foreign Affairs a question, of which I have given him private notice, as to Morocco—namely, whether, considering the possibilities of disturbances arising in Morocco, any arrangements have been entered into with the French or other Governments with a view to watching our special interests in that country; also what policy it is intended to pursue?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Communications have passed between the various European Powers interested in Morocco, with the result that a general desire has been expressed to act in concert to maintain the *status quo* as far as European interests are concerned. It has not yet been decided to formally recognise a new Sultan. Meanwhile various Powers have made known their intention of keeping ships of war within reach of Morocco for the protection of the life and property of their respective subjects, if disturbances should occur.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 14th June.*]

[THIRTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 6.

SIR W. HARCOURT: Before going into the discussion of the Amendments, it may be convenient that I should state that the Government are prepared to accept the Amendment which stands on page 16 in the name of the Leader of the Opposition with reference to the definition of the principal value in the case of agricultural land. I mention this now not for the purpose of discussion, but because I think it will be found to dispose of many previous Amendments which stand on the Paper.

***MR. GRANT LAWSON** (York, N.R., Thirsk) said, that in the absence of the hon. and learned Member for York (Mr. Butcher) he desired to propose an Amendment the object of which was to secure that the Estate Duty allowances, whatever might be their amount, should be made from the property primarily chargeable with the duty. For instance, he would take an estate of £10,000, half of which was represented by personalty and the other made up of realty. There might be a mortgage on the realty of £2,000, and his desire was to secure that the personalty was not reduced by £1,000 as representing a half of the debt, and that the allowance should be apportioned in accordance with the net amount passing. He did not know whether such a state of affairs was provided for in a subsequent part of the Bill; if not, possibly the Government would accept the Amendment.

Amendment proposed, in page 4, line 4, after the word "made," to insert the words "as against each portion of the estate primarily liable for the same."—(*Mr. Grant Lawson.*)

Sir F. Grey

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, the point was provided for in lines 17 and 18, page 4, which ran—

> "Any debt or incumbrance for which an allowance is made shall be deducted from the value of the property liable thereto."

MR. GRANT LAWSON: That being so, I beg to ask leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

MR. HENEAGE (Great Grimsby) said, he had to move an Amendment to insert in line 4, after "funeral," the words "and administration." He pointed out that in the case of real property the cost of administration—by reason of the aggregation provided for in Clause 3—would be rather heavy, and he would suggest that this was a matter for which Estate Duty allowance might be made.

Amendment proposed, in page 4, line 4, after the word "funeral," to insert the words "and administration."—(*Mr. Heneage.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, he did not think administration expenses could be brought within the same category as funeral expenses, and he could not, therefore, accept the Amendment.

***SIR M. HICKS-BEACH** (Bristol, W.) said, it was proposed that the expense of administration should be met by an allowance from the principal value of the estate, but he would like to point out that the cost of administering a property situated abroad might be very heavy indeed. In the case of an estate of £10,000 the expense of administration, including the Death Duties payable abroad, might amount to 15 or 20 per cent., and surely the right hon. Gentleman did not intend that in such a case the gross sum of £10,000 should be liable to the Estate Duty here. This was a point which might be raised in connection with Colonial and foreign property; it was one of very great importance in calculating the principal value of the whole estate, and he hoped the Chancellor of the Exchequer would bear it in mind.

SIR W. HARCOURT: The Government will consider that. I can quite see it is a matter to which attention must be given.

*MR. GIBSON BOWLES (Lynn Regis) said, it was admitted that funeral expenses ought to be deducted, and everybody knew what they included and what they did not. For instance, tombstones were not included, although he knew not why. Administration expenses also were fairly well defined both in law and in practice. He wished, however, to draw especial attention to the question of testamentary expenses. At present testamentary expenses were allowed to be deducted in the case of legacies, as, for instance, where there was a residue. That being the state of the case under the existing law, and it being a fact that this Bill merged the Legacy Duty in the Estate Duty, should the liabilities not also be merged and a *pro tanto* reduction made, as in the case at present of the Legacy Duty? He had an Amendment on the Paper to provide for that. Further than that, inasmuch as the Estate Duty increased the existing duty, was there not a fair case for extending to the new duty existing allowances? He hoped the Chancellor of the Exchequer would give that matter consideration.

SIR W. HARCOURT said, the allowances would include all expenses connected with the winding up of the estate. But the expenses indicated by the hon. Member could not be taken as coming under the same head as funeral expenses.

MR. GIBSON BOWLES pointed out in some cases an administration suit might become necessary and the testamentary expenses would include the cost of such a suit. At present such costs were deducted before Legacy Duty was charged. After all, it not unfrequently happened that as the result of such a suit the lawyers took the oysters and the shells were left to the litigants, and he submitted that in such a case the duty should be paid on the shells only.

MR. HENEAGE said, he was satisfied with the promise made by the Solicitor General that no estate which had been provided beforehand by a policy of assurance should be included in the aggregation, and he would withdraw the Amendment.

Amendment, by leave, withdrawn.

MR. HEYWOOD JOHNSTONE (Sussex, Horsham) moved to insert in page 4, line 5, after "incumbrances," the words

> "and for the reasonable expenses of any valuation required for the purposes of this Act."

He contended that, as valuation was necessary, and might be expensive, the cost ought to be deducted from the total on which duty had to be paid. If the property consisted of land with timber upon it, it might be put to very considerable expense indeed to ascertain the value in the ordinary way. According to *Whitaker's Almanac* the charge made by surveyors for a timber valuation was 5 per cent. on the first £100; and 2½ per cent. on the remainder, in addition to out-of-pocket expenses. The usual charge for valuation for Probate Duty was 2 per cent. on the first £500, and 1¼ per cent. on the rest, besides out-of-pocket expenses. In the case of an estate worth £100,000, of which £20,000 was for timber, he calculated that according to that scale of charges the cost of valuation would be £1,517 10s.; and he thought it would be a very hard thing if the executor were not allowed to make a deduction from the estate on which he had to pay duty in respect to necessary expenses of that kind.

Amendment proposed, in page 4, line 5, after the word "incumbrances," to insert the words

> "and for the reasonable expenses of any valuation required for the purposes of this Act."—(*Mr. Heywood Johnstone.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, the Committee would see that one of the main objects of the Government in accepting the Amendment of the Leader of the Opposition was that all questions of valuation might be eliminated, because the value in respect of agricultural property was to be based on the annual income. Those who had experience would know that nothing like the rates cited from *Whitaker's Almanack* were paid in valuations for Probate and Succession Duty. In most cases the Inland Revenue were able to accept the valuation that was sent in, and they had never had to go into Court on a question of valuation. It was undesirable to promote elaborate valuations by professional gentlemen, who would say they must be paid upon the liberal scale of the *Almanack*, particularly as the money could be deducted from what was to be received by the Government.

*MR. TOMLINSON (Preston) said, the Inland Revenue, before they accepted a valuation, required evidence that proper steps had been taken to provide a proper valuation. He really thought that in cases where an expensive valuation was required the cost should be deducted from the taxable amount of the estate.

MR. A. J. BALFOUR (Manchester, E.) said, that while recognising the conciliatory disposition shown by the Chancellor of the Exchequer, he rather demurred to the version given of his Amendment by the right hon. Gentleman. If valuation were to be based upon

"what property would fetch if sold in the open market at the time of the death of the deceased,"

that would involve some kind of valuation, some process of arriving at the capital value, and surely the cost of the valuation should be deducted from the estate. In this valuation an expense might be involved on the owner of realty which was not thrown upon the owner of personalty. It was sufficient to equalise the burdens upon realty and personalty, without going a step further and subjecting realty to the costs of valuation.

SIR W. HARCOURT said, that an Amendment at a later stage in the name of the Leader of the Opposition, which the Government would accept, proposed that the principal value of any property should be estimated to be the price which, in the opinion of the Commissioners, such property would fetch if sold in the open market at the time of the death of the deceased, provided that in the case of agricultural property the principal value should not exceed 25 times the annual value as assessed under the Income Tax Acts. They had, therefore, got the Income Tax valuation, and if that were so no valuation was requisite in the case of agricultural property. With regard to property of other descriptions, the valuation could easily be obtained at a small cost, and there would be no such inconvenience as would require them to adopt the Amendment.

MR. GOSCHEN (St. George's, Hanover Square) said, that in order to prevent any misunderstanding he wished to demur to the interpretation put upon the Amendment of the Leader of the Opposition to the effect that it implied it would not be necessary in the case of agricultural land to value it. The figure named in that Amendment was to be the maximum, and the fact that there was a maximum showed that there was to be a valuation, the maximum being put in to safeguard certain interests and to provide that the valuation should not go beyond that limit.

SIR W. HARCOURT said, that according to his knowledge and information, these expensive valuations did not occur, but he would consider the desirability of making some provision that when the Commissioners of Income Tax thought fit to require an expensive valuation in such a case allowance should be made in respect of it.

MR. HEYWOOD JOHNSTONE said, there could be no doubt that if property on which there was a large amount of timber had to be valued on the death of the owner, a very considerable and heavy expenditure would be placed on the executor. The expenses in such a case would not be met by the Amendment of the Leader of the Opposition; and he should be compelled to press his Amendment unless he clearly understood that the Chancellor of the Exchequer would give the matter further consideration on a further stage.

SIR W. HARCOURT: I have said that I will consider that in cases of expensive valuation required at the instance of the Inland Revenue the expenses should be allowed.

Amendment, by leave, withdrawn.

MR. BYRNE (Essex, Walthamstow) moved to omit Sub-section (a). As a matter of fact he said he did not wish to have the sub-section struck out, but as it was worded he was afraid it expressed more than was intended. For instance, if a man had settled £10,000 on his marriage, he did not think it could be intended that in reckoning the value of his real estate he should not be entitled to deduct the property he had mortgaged for the purpose of the settlement.

Amendment proposed, in page 4, line 7, to leave out Sub-section (a).—(*Mr. Byrne.*)

Question proposed, "That Sub-section (a) stand part of the Clause."

SIR W. HARCOURT said, the Government could not omit Sub-section (a), because if that sub-section was not in the Bill nothing could be easier for a person who wished to evade the duty than for him to execute a number of bonds to persons whom he desired should get the money, and upon his death the bonds would be debts to the persons whom he wished to benefit. That would defeat the duty altogether.

*MR. GIBSON BOWLES said, he desired to know whether a wife, which was "a valuable consideration," was also in the meaning of "money's worth" in the language of the clause, and thereby liable to be valued and included in the aggregate of the estate?

MR. GOSCHEN asked, what was the genesis of this particular sub-section? He was not opposed to it so far as he understood it, but he should like to know whether it had been found necessary in consequence of certain particular frauds, or was it deemed necessary that new precautions should be taken in view of possible evasion?

MR. R. T. REID said, that no doubt a wife was a valuable consideration, but she was not a consideration that was "money's worth," at least not in all cases. In reply to the right hon. Gentleman the Member for St. George's Division, he was not aware that any particular cases had originated the idea of this sub-section, which, as the Chancellor of the Exchequer had indicated, was to prevent the evasion of duty which might take place in certain cases by the means which he had suggested, and by the adoption of similar methods. For instance, a farmer who desired to provide for his son, and evade the duty, might say to a third person, "If you give £1,000 to my son I will give you a bond for £1,000 payable at my death." He was not aware that there were any pitfalls in this clause, but if the hon. and learned Gentleman would point such things out to him he would carefully consider them.

MR. BYRNE: I will communicate with the hon. and learned Gentleman on one or two points.

Amendment, by leave, withdrawn.

MR. BARTLEY said, it seemed to him that there should be some limit to the clause. A person might endow a *bonâ fide* institution and die before the endowment operated, and yet under the clause the gift would not be deducted from the estate of the deceased because it had not been given for money or money's worth. As the clause stood, every sort of incumbrance might be brought within its operation, therefore some such Amendment as he now proposed should be adopted.

Amendment proposed, in page 4, line 8, after the word "deceased," to insert the words "within twelve months of his death."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, that the Amendment appeared to be founded on the analogy of voluntary gifts under the Account Duty. In order to prevent evasion under the Account Duty, which was made to protect Probate Duty, voluntary gifts made within 12 months of death paid the tax. There was great difference between a limit of 12 months and a shorter period. It had been proved by experience that the largest amount of evasion had taken place within a shorter period. The limit originally adopted was three months, but it had been found necessary to extend that period to 12 months. The case of an incumbrance was very different to that of a voluntary gift. If a man gave his property away he parted with the control of it. There was no room for suspicion of evasion there at all. But, as the Solicitor General had pointed out, if he created an incumbrance he might escape the duty and keep the control of the property. Therefore, it would be impossible to apply the limit the hon. Member desired to effect.

*MR. GIBSON BOWLES said, the period of limitation was three months under the Act of 1881, and in 1888 it was made 12 months, so that the three months' period only existed for seven years. He confessed he thought it reasonable that this Sub-section (a) should be adopted. He considered that it was reasonable that when a man created a bogus gift or a so-called debt and had received nothing for it, it should not be deducted from his estate. Still, he thought there was a good deal to be said in favour of the 12 months' limit.

MR. BARTLEY said, that of course all bogus cases should be excluded, but he had had in his mind cases where charges were made on the estate for charitable purposes—for public institutions, and things of that kind. Cases of this kind would come under the clause as at present drawn, for the deceased would have had "no consideration in money or money's worth." The clause would tend to discourage what he might call municipal gifts unless the cash was directly paid down by the individuals making such gifts, which was not the ordinary practice. It was usual to make the gift a charge on the estate.

Mr. GOSCHEN was not sure whether the hon. and learned Gentleman the Solicitor General would not, on consideration, be able to find words which would cover the case raised by his hon. Friend (Mr. Bartley) before the Report stage was reached. He thought the Committee would wish to cover *bonâ fide* cases which might be excluded by the words of the clause. The words "*bonâ fide* for full consideration in money" would only refer to gifts of money, and there might be other cases—cases where a person voluntarily encumbered the estate, say for a charity, intending that that charity should escape Death Duty and the incumbrance should remain till he died. Would that be an evasion of the law? On the other hand, there might be an arrangement made under which an instalment of the gift should be paid over every year without having death in contemplation. In that case it would be right for the debt to be treated as any other debt. No money or money's worth would pass, but at the same time it would be an incumbrance that would remove the property from a man's control, and should not be left undeducted from his general estate. It would be a pity if anything were done to put a stop to arrangements of the kind he described.

Mr. BARTLEY said, he would put the case of the late Sir J. Whitworth, who left £500,000, afterwards increased to £1,000,000, for Science Scholarships, which were given by the Science and Art Department. The money was not handed over, but the estate was charged until Sir J. Whitworth's death. The gift was made by deed, but it was thought advisable that the original £500,000 should remain invested in Sir Joseph's business.

Mr. Bartley

Mr. HALDANE said, that if a man in his lifetime parted out-and-out with his property it ought not to be brought within the scope of the clause. If, on the other hand, he made a gift in such a manner as to reserve as far as possible to himself the control of the property during his life it ought not to be excluded from the estate. Where there were doubtful cases it was well, probably, that there should be a line drawn, as was done in this clause, and say, "If you want to escape the Death Duty you must keep on that side of the line." They were all agreed as to the cases where there was an out-and out transaction by which a man parted with his property for good. Deduction ought to be allowed in such cases; but by a clause like this they would give notice to the world that if people desired to dispose of their property so as to evade the Death Duties, they ought to do so in such a manner as would leave no room for doubt.

Mr. GOSCHEN: Will my right hon. Friend consider whether any further words are necessary?

Sir W. HARCOURT: I must not be taken as giving a pledge, but I will consider the matter.

Mr. J. LOWTHER (Kent, Thanet) expressed a hope that nothing would be done to put a premium upon the granting of benefactions to take effect at some remote period. He hardly thought that the case of the deceased Baronet referred to was one that they should put a premium upon.

Mr. BARTLEY said, the benefaction to which he had referred began at once, and not at the time of the Baronet's death. It began 20 years before the death of deceased.

Amendment, by leave, withdrawn.

Mr. GRANT LAWSON said, he begged to move, in page 4, line 10, to leave out from "*fide*" to end of line 12, and insert "and for valuable consideration." He was advised by a solicitor in large practice that Sub-section (a), standing as now drawn, would in a case where a man had covenanted with trustees at the marriage of his son or daughter to pay a certain sum of money on his death or within a certain period of his death prevent that sum from being allowed off the value of the estate, the words of the clause being for "full consideration in money or money's worth." If he were assured that this money would be deducted, or that some words would be inserted to carry out his object, he would not press his Amendment.

Amendment proposed, in page 4, line 10, to leave out from the word "*fide*," to end of line 12, and insert the words "and for valuable consideration."—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*Sir M. HICKS-BEACH said, the same point had been brought under his notice, and it had been strongly pressed on him by persons entitled to speak on the subject that the effect the hon. and learned Member feared would be produced by the clause. In the case referred to, not only would the sum in question be included in the settled estate and be liable to the payment of the Death Duties as part of that estate, but the trustees of the son or daughter would have to pay duty upon it also, so that duty would be paid twice over.

Mr. R. T. REID said, that in the case mentioned, the sum in question would certainly be considered as being at the death of the father a part of his estate. He would have enjoyed it during his own life, and it only passed on his death. Under the clause the sum would not be deducted. It would be a debt by deed, but not a deed coming within the definition of Sub-section (a), for he had explained that it was not intended to deduct debts except those given "for full consideration in money or money's worth." They had discussed the words "for valuable consideration," and he had thought the Committee had come to a decision upon them. If a man kept his property until his death, and then left it by will, the duty would have to be paid, and if instead of doing that he made a deed retaining his property all his life and leaving the charge to operate against his estate at his death, it was in substance the same as leaving the money by will. He did not agree with what the last hon. Member had said—that the sum of money would be charged with a double tax. It certainly was not intended that there should be a double duty payable. The principle of the Bill was "one death, one duty."

Sir M. HICKS-BEACH said, the executor or the person accountable for the estate would have to pay, and the trustee or the beneficiary would also have to pay.

Mr. R. T. REID said, that was not the case. The whole estate of a deceased would pay, and the amounts would be properly distributed.

Mr. GIBSON BOWLES said, he should like to pin the Solicitor General to his statement as to "one death, one duty." As the Bill now stood it appeared that there might be four or five duties on one death.

Mr. COURTNEY said, he was in sympathy with the argument of the hon. and learned Gentleman the Solicitor General, but was in a difficulty as to whether the words he proposed would not carry him farther than he wished to go. In the case of a man who covenanted to pay a sum of money to his son or daughter on marriage, and who for some reason or other did not do so, but paid interest regularly up to the time of his death, that sum should not be considered as forming part of his estate at his death. It would be unjust if such a case as that did not fall within the definition of a *bonâ fide* debt due from the estate. The words of the clause allowed those debts to be deducted only from the estate possessed by the deceased at the time of his death that had been incurred by him for "money or money's worth." He hoped that the terms of the sub-section would be enlarged.

Mr. R. T. REID said, the primary question would be whether or not the property passed on death. If it had not been paid over, but was retained by the person making the covenant, it would not have been alienated.

Mr. COURTNEY said, it would be a debt.

Mr. R. T. REID said, that under Sub-section (a) such property as was here in question would not be deducted. If the right hon. Gentleman would allow him, however, he would look carefully into the matter and see how it stood.

Mr. COURTNEY said, he put it as a case which had puzzled him, and which he failed to see the clause would meet.

*Sir M. HICKS-BEACH said, he certainly hoped the Government would consider the point. If, instead of paying the interest on a sum of £5,000 during his life, and giving a bond to be paid off on his death, the person to whom he had referred in his preceding speech borrowed £5,000 on his estate and paid that sum over, the amount would be deducted under the statute as a debt on the estate. He thought, therefore, the Solicitor General would see that practically the money would be a debt in whichever way it was dealt with.

Mr. GOSCHEN said, this was a question which arose continually. A father frequently made a settlement for his son, but instead of parting with his capital paid his son the interest mentioned in the settlement. If the son died before the capital had been handed over, the amount would not be deducted from the estate, inasmuch as no valuable consideration would have passed. He thought the Solicitor General agreed that this was a case which must be dealt with, and he (Mr. Goschen) thought it was an example of the necessity for examining most carefully every word of the Bill, and of bringing home to gentlemen opposite the fact that the Opposition were not spinning out the proceedings unnecessarily.

Mr. HALDANE (Haddington) said, that if the Committee laid down that "valuable consideration" was sufficient in itself all sorts of difficulties would arise. As the Judges had laid down the law they would not, when once they had found a valuable consideration, proceed to estimate it, and therefore a perfectly binding covenant might be allowed to pass under the proposed words for a consideration which was enormously less than its value. He took it that the draftsman of this clause purposely inserted the words "full consideration in money or money's worth," and he thought those words should be adhered to. The public ought to be told that if they were to escape the duty they must put forward their transaction in a form which was unimpeachable. He was afraid that if the Committee adopted the words proposed in the Amendment it would encourage evasions of the duty.

Mr. GOSCHEN remarked that in many cases the object would be not to evade the Death Duty, but to secure a higher rate of interest than it would be possible to secure under trustee clauses. For purely business reasons a man might desire to make a settlement upon his son and to pay him the interest on the amount of the settlement instead of handing over the capital. He (Mr. Goschen) attached very great importance indeed to the matter.

Sir W. HARCOURT said, the Government were of course bound to protect themselves against invalid transactions. A valuable consideration might, as his hon. and learned Friend (Mr. Haldane) pointed out, be an inadequate consideration. He quite saw the point that had been taken, and would carefully consider it.

Mr. J. LOWTHER hoped the Chancellor of the Exchequer would, in considering the question, bear in mind the distinction that there was between past transactions and future transactions, or, in other words, between settlements made before the Bill was passed or even thought of, and settlements made after its passage. There could, of course, be no question of any trick or fraud in the case of a settlement already made, and he thought that words could be framed which would prevent any abuse in the future.

Mr. COURTNEY said, that after the remarks of the hon. and learned Member for Haddington (Mr. Haldane), he felt bound to press the point he had already raised. Legislation was surely to be condemned which gave a different consequence to the same fact, because that fact happened to be expressed in a different way. Supposing a man's daughter were about to be married, and the father proposed to give her £5,000 as a dowry, there were several ways in which he could do so. He might hand over the £5,000 at once, or he might enter into a covenant with the trustees to pay the £5,000, and in the meantime to pay interest. As years went on he might find it more convenient to pay over the money than to pay the interest. Again, he might borrow the money and hand it over to his daughter. The money would be as much given away in one of these cases as in the other, and, therefore, the fiscal effect ought to be the same.

Mr. GRANT LAWSON said, that if he had a distinct understanding that the Government intended to meet the point he had raised he would not press his Amendment. He would suggest, however, that the proposal of the Government should be placed upon the Paper as soon as possible, because the world was not standing still; people were marrying and being given in marriage, and he knew that there was a difficulty as to the form in which marriage settlements were now to be drawn.

SIR W. HARCOURT said, he had not given any pledge to do more than look into the matter.

***MR. LEES KNOWLES** said, that if the right hon. Gentleman would not give a definite pledge the Committee ought still further to thresh the matter out. The right hon. Gentleman the Member for Bodmin had given one illustration, and he (Mr. Lees Knowles) would give another. Take the case of three men, A, B, and C, each with a fortune of £30,000, and each wishing to settle £5,000 on the occasion of the marriage of a child. Suppose A raised the £5,000 by the sale of Consols and paid it over to trustees for his child; when A died the Estate Duty would be paid on only £25,000. In the case of B, suppose him to be engaged in business, and suppose B did not take the money out of his business, but covenanted with trustees to provide the £5,000 as soon as convenient, and to pay interest on it in the meantime. Suppose he eventually drew £3,000 out of his business, leaving at his death £2,000 still due under the covenant, duty would have to be paid not on £25,000, as in A's case, but upon £27,000. Then, take the case of C. Suppose C happened to be a landowner—and landowners were not as a rule blessed with much ready money. In order to raise the £5,000, he mortgaged his property and then died. Duty in his case would have to be paid on the whole £30,000. Here they had each of the three individuals settling the same amount, though in different ways, for the same object, and the successors of each paying a different amount of Estate Duty. This would be the effect of the clause if passed in its present form. Surely it required amending in some way, and he had hoped to hear the Chancellor of the Exchequer give a pledge to propose an Amendment at some future stage of the Bill.

***SIR M. HICKS-BEACH** said, he wished the right hon. Gentleman the Chancellor of the Exchequer had gone farther than he seemed disposed to go to meet cases in which, as the hon. and learned Gentleman the Member for Haddington had admitted, there could be no question of fraud or evasion. Would it not be possible to insert, after "money or money's worth," the words "or upon the consideration of marriage"?

SIR W. HARCOURT said, he did not know whether there was any valuable consideration except marriage. He would carefully consider whether the able and plausible arguments that had been used necessitated any alteration in the clause.

MR. COURTNEY said, that a distinction should be drawn between a covenant to take effect at any time and one which was not to take effect until death.

MR. J. LOWTHER said, he could understand the right hon. Gentleman being cautious as to considerations of natural love and affection, but he thought unnecessary alarm existed in the right hon. Gentleman's mind in regard to the words "and for valuable consideration." The right hon. Gentleman had promised to consider the matter, but had held out little hope that the result of his consideration would accord with the suggestions of the Opposition. For his own part, he (Mr. Lowther) was at a loss to see what distinction there was between the case of a covenant to take effect at any time, and one not to take effect until death, provided that the covenant was made for a consideration such as marriage. He hoped the right hon. Gentleman would approach the consideration of the matter with the conviction that an anomaly and injustice had to be avoided, even if it necessitated some alteration in the framing of the Bill.

MR. BUTCHER said, that in a case where a man raised £10,000 on land valued at £30,000 for a marriage settlement, not only would there be no deduction made in respect of the £10,000, but duty would have to be paid on it as well as the original £30,000.

***MR. GRANT LAWSON** said, he hoped that when the Government had given further consideration to the matter it would prove to be another species of valuable consideration than those the right hon. Gentleman had referred to. He would not press the Amendment.

Amendment, by leave, withdrawn.

SIR W. HARCOURT said, he desired to move an Amendment in place of one on the Paper in the name of the hon. Member for Thirsk (Mr. J. G. Lawson), the object of which was to meet a case in which a reimbursement might be due and yet not obtainable. He moved to insert the words "unless such reimbursement cannot be obtained."

Amendment proposed, to insert the words "unless such reimbursement cannot be obtained."—(*Sir W. Harcourt.*)

Question proposed, "That those words be inserted."

MR. GOSCHEN (St. George's, Hanover Square) said, it might be many years and after a number of difficulties before it could be proved to the Inland Revenue. Let him put this case: Supposing there were a debt; that someone else was responsible for that debt, but was insolvent or compounded with his creditors, and there was no chance of recovering that debt except in the course of 20 years, the words of the Chancellor of the Exchequer would not go far enough. The reimbursement would be so distant that it would be extremely hard unless such a debt were allowed. These cases occurred every day, and he thought that the most distinct words should be introduced to secure justice.

SIR W. HARCOURT said, the point was this: if the man could not get the return he made what was called an affidavit. The fact the right hon. Gentleman had alluded to, that these things happen every day, showed conclusively that the words proposed were superfluous, and that no difficulty arose with the Department. So far as it had been worked by the Department, no difficulty had been found in these matters; but if the right hon. Gentleman could suggest other words that more perfectly explained what was meant, he was not particular about these words of his own. He had put it in a common phrase way that he thought expressed the idea. If the Department were vexatious in the matter, what would happen would be that there would be lawsuits, but he did not think these were circumstances that were likely to arise.

MR. JACKSON (Leeds, N.) thought the case was a little more difficult than the Chancellor of the Exchequer seemed to think, and it was more difficult by reason of the fact that it was now proposed to alter the law by graduation and by aggregation. Let them take this case. The power to claim reimbursements under the existing law was no doubt a pretty good protection to the individual who overpaid, or who found subsequently that he had been unable to recover from some person responsible to him, because he would claim and get back the money, which could be easily calculated. But put this case: Suppose the debt were a debt of £20,000, there was a right to recover under the words of the Bill generally; he would not be allowed to deduct that debt, and he (Mr. Jackson) doubted whether the words proposed by the Chancellor of the Exchequer met the case, because the scale of duty payable upon the estate by reason of that £20,000 being aggregated was higher; and, therefore, supposing that years hence it was found that that amount could not be recovered from the persons against whom there was a right to be reimbursed, what had been the effect? It was not enough that they should claim back from the Inland Revenue the amount of duty on this particular debt, but they were entitled to get back from the Inland Revenue a rectification of the duty paid upon the whole estate, and that appeared to him to be a real difficulty.

SIR W. HARCOURT said, the right hon. Gentleman would find that particular point was met in Clause 7, Sub-section 8—

> "Where it is proved to the satisfaction of the Commissioners that too much Estate Duty has been paid, the excess shall be repaid by them."

That sub-section was intended to cover such a case as that alluded to by the right hon. Gentleman.

MR. JACKSON said, it was true there was a power

> "where it is proved to the satisfaction of the Commissioners that too much Estate Duty has been paid."

He accepted it from the right hon. Gentleman, because the right hon. Gentleman said it was intended to cover the case he referred to; but reading it as a layman, and without any knowledge of the law, he thought it might be construed to be simply the amount paid and not necessarily a rectification of the scale. If the hon. and learned Gentleman was quite satisfied that it did cover such a case he would not say more on that.

Mr. GOSCHEN said, that perhaps the best solution would be to accept the words of the Chancellor of the Exchequer for the present, and if on examination they did not go far enough they could raise the question again on Report, or endeavour to come to an understanding with the Chancellor of the Exchequer. It was not only a point as to the exclusions, but what was to be done in the affidavit that was to be prepared. He was afraid it might be held that in drawing up the statement of accounts no debts ought to be put in on which there was a prospect of reimbursement; it seemed a direction to the executors to exclude debts in that position. It appeared to him that the words, therefore, ought to be fair and clear, quite irrespective whether the Inland Revenue would put too harsh an interpretation on them. He thought they should accept the words, subject to further consideration.

Question put, and agreed to.

*Sir M. HICKS-BEACH (Bristol, W.) said, that after what had fallen from the Solicitor General he supposed the hon. and learned Gentleman would have no objection to the Amendment which he now moved.

Amendment proposed, in page 4, line 16, at end, insert—

> "Provided that no property passing on the death of the deceased shall, on such death, be aggregated more than once, nor be chargeable more than once, with Estate Duty."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the introduction of these words at the present time would be absolutely unnecessary, and if inserted might only tend to perplex matters.

*Sir M. HICKS-BEACH said, he would cite a case that had been put to him. Supposing the owner for life of settled property had power to charge upon it a jointure for his wife, and exercised that power; on his death the property passed to a nephew charged with jointure, and without some words of this kind the nephew, having no power to deduct the jointure from the estate, would have to pay duty upon it, and the widow would also have to pay duty upon it.

Sir W. HARCOURT said, he did not think the words were necessary; but if they were necessary they ought to have been put in on Clause 3, as they would not come properly in this clause.

Sir M. HICKS-BEACH said, he did not wish to press the matter, and, therefore, would withdraw it.

Amendment, by leave, withdrawn.

Colonel KENYON-SLANEY (Shropshire, Newport) said, he could quite understand that at first sight it might be thought the Amendment in his name was not quite reasonable and was going too far, but he thought he should be able to prove it was not, and that it raised a point worthy of consideration. It was a matter of common notoriety that upon all landed estates a large expenditure went on which practically brought in no return at all. They were consequently taunted with the charge that their business was not conducted on proper principles; but certainly on almost every estate with which he was acquainted, practically, a large expenditure was going on which brought in no return at all. It was upon this practically inoperative expenditure that a large number of the agricultural population lived, and if that was not indulged in or pursued a large number of those now employed in agricultural districts would lose their employment; therefore, he urged it was a matter of some national importance and some general interest to the community that an expenditure such as this should be maintained and encouraged. Naturally, the Chancellor of the Exchequer would say he did not want vague generalities and would ask for a case to be given, showing what was meant. He must confess the point he had uppermost in his mind in moving this Amendment was a case in which he took a great interest—namely, the supply of a better class of cottages throughout the agricultural and rural districts. He had had what experience could be gained by the administration of a small squire's property for a few years, and during that time he had done something to improve the class of cottages, and he thought it was only fair to state that upon the property for which he was responsible the average occupation of the tenants was from 13 to 14 years. He merely mentioned that to show that upon this question he had some right to speak, and in all the various efforts made in this direction the money spent had been a direct pecuniary loss; there was no such thing as a remunerative return for this class of cottages. Of course, he did not refer to the erection of great rows of cottages or workmen's dwellings near to large factories, but merely to suitable cottages for the benefit of agricultural labourers. And when he spoke of these cottages he meant decent cottages, sufficiently large to meet the proper requirements of the population, cottages with at least three good bedrooms, with proper ground-floor accommodation, and proper sanitary arrangements, which could not be purchased under £350 or £400 a pair. Those cottages would not be let, at the outside, for more than perhaps £5 a year rental; therefore it was manifest that money spent upon cottages such as he had described was money producing no direct return at all, but was unremunerative expenditure. Yet, at the same time, this very expenditure employed an enormous number of people who, if it did not go on, would have to go elsewhere to find their living. Having built these cottages and let them at as small a rent as they could take, they had to maintain them, and everyone knew the maintenance of cottages absolutely ate up the small rental they obtained from them. He was not arguing it was not right and proper that landlords should try and do their best to meet the requirements, and he asserted that most loyally and unselfishly they did so; but if this new system was to come into operation and land was to be continued on very strict economic principles as the result of such legislation as this, it stood to reason that the unremunerative expenditure must be kept down to the smallest limit. He therefore trusted that expenditure under this system might be met by the adoption of some such system as was shown in his Amendment. Since he had had the honour of a seat in this House he did not know that there was any subject he had heard alluded to with greater unction than the duty of trying to make village life better, more rational for self-advancement, and more in keeping with the lives of the urban population. What did that mean? Practically it meant that the owner in such cases was naturally the only source from which this supply could be obtained. When an owner appreciated rightly the duties attaching to his position, and created such things as reading rooms, cottage hospitals, and institutes, he was spending money in the way in which agricultural and village life could be best improved, and the villagers induced to remain in the country rather than flock to the towns, but whilst spending money in these directions it must be manifest it was money which was absolutely unremunerative. Under this Bill all this was a source of expenditure that would have to be reduced in order to meet the extra burdens that would fall upon land. But there was more than that, and again he claimed to speak with some experience in the matter. There was the question of the supply of good water to cottages for the use of the agricultural population. It was perfectly impossible to go on with the sort of indifferent supply which existed in many places, and yet to supply a better and more plentiful supply of water was a great expense to the landlord, and for that he could not charge any extra rent or impose upon the cottagers any additional impost. He did not want to multiply instances or he might quote such things as sanitary drainage to be undertaken upon the theory which was now adopted in towns, and which was beginning to be considered requisite in the villages. This was another instance of agricultural improvement for which the landlord received no return, but which it was to the interest of the community to encourage and maintain. He might fairly be told that many of these improvements, though they did not get a direct return for them, still they got it indirectly, because otherwise their larger tenants would not be willing to pay so much rent as they paid; better cottages was a convenience to them, and therefore was an inducement to them the more willingly to take the farms. But here he wished to guard himself on that point, as he wished to keep out of view any improvement that in any way could be said to add to a larger rental; and therefore he wished to confine his Amendment to that sort of expenditure which was *bonâ fide*, honestly and really unremunerative to the landlord, but which for the benefit of the commonweal he should be encouraged to undertake.

There were other sources of expenditure which did not emphasise his case so strongly, such as the making of roads, the substitution of decent bridges for awkward and impracticable forms, and engineering works of that sort, for which the landlord received no pecuniary return, which did not affect the letting value of his estate, but which at the same time did conduce to the advantage of the neighbourhood generally and caused the employment of a large number of labourers and other workmen. Of course, such expenditure as that had been frankly and loyally undertaken under the old state of things. And why? Because there had been no principle more heartily acknowledged by the landlords of the country, nothing in which they had shown more heartily their approval and concurrence than the idea running through the whole system of our social rural life, that these estates are not for the benefit and amusement of the individuals who happen to hold them, but were hereditary possessions carrying a responsibility both to those living in the place at the time and those who were to come after. It was in fulfilment of that sort of conception and position that landlords had dealt with those around them, but he was afraid—and he did not think he was pointing out a shadowy or bogus danger—that one of the chief results of this legislation would be, perforce, to drive men to substitute for that idea the poorer feeling of only being life tenants and having very little interest in the property that surrounded them. It was worthy the consideration of the Chancellor of the Exchequer whether by encouraging the continuance of the present good system he would not really benefit the country without in any way injuring his measure. He did not ask that anything should be deducted out of that from which the landlord got any direct interest, not that he should be allowed to deduct anything from an expenditure he charged to his tenants or received any benefit from, but that out of unremunerative expenditure, which was to be subject to investigation, half should be deducted, and so in that way mitigate the burden that would rest upon the land. He foresaw a danger of the diminution of the very sort of expenditure which he wished to see extended, and it was in order that they might not run into that danger, at all events without warning from one who had practical acquaintance with the subject, that he had ventured to press on the right hon. Gentleman the Chancellor of the Exchequer the Amendment which stood in his name.

Amendment proposed, in page 4, line 18, at end, to insert—

"And, in the case of agricultural land, an allowance shall be made for one-half of the money expended by the deceased in the promotion of agriculture on the said land for which no direct return is being, or has been, received."—(*Colonel Kenyon-Slaney.*)

Question proposed, "That those words be there inserted."

*SIR W. HARCOURT said, he sympathised very heartily with what the hon. and gallant Gentleman had said, and he hoped he would be allowed to point out he sympathised with it twice as much as the hon. and gallant Member. He would explain that in a sentence. What the Government was going to charge duty upon was upon the value of the land of the estate. If money was laid out which did not add to the value of the estate no duty would be charged upon it. He hoped that was a specific answer to the hon. and gallant Gentleman, because the Amendment proposed that duty should be charged upon half the expenditure, while the Government did not propose to charge anything at all upon the money which had not added to the value of the estate. The hon. and gallant Gentleman had referred to the subject of cottages. But the provision of cottages which were necessary for the labourers on the estate was part of the general improvement of the estate, and part of the general plan which was necessary for carrying on the business of agriculture, and to regard that as if it were an expenditure which should bear a separate interest from the other necessary expenditure was a wrong view of the matter. The provision which was made for the shelter of cattle or horses on a farm was not a thing for which separate treatment was claimed. How much higher, then, was the case of the provision of cottages for the men who were necessary for the carrying on the business. It was absolutely part of the business and part of the improvement of the estate, even if not a penny of return was received in respect of these cottages.

He only mentioned this incidentally because of the unfortunate view which had been taken of this question. He knew many great firms who made improvements of different kinds for their workmen in the recreation and reading rooms, and so on; and that they regarded as part of their business, and they received, though not in cash, but in truth and in deed, adequate remuneration in the better and more contented condition of the men whom they employed. That was the point of view in which this question ought to be dealt with, and there was no greater improvement to an estate than that which contributes to the physical and moral well-being of the people necessary for the cultivation of that estate. From that point of view he thought the provision of cottages for labourers on an estate was an improvement even if there was no direct monetary remuneration received from it. But on the general point of the Amendment if money was laid out at a loss it would not be subject to duty. He was afraid most people who dabbled in agriculture had diminished the sums upon which duty would be paid. That, he thought, was everybody's experience, and he hoped the hon. and gallant Member would see that the object which he had at heart was accomplished by the clause as it stood.

Mr. CHAPLIN (Lincolnshire, Sleaford) said, if he understood the Chancellor of the Exchequer's explanation aright, it meant that cottages on an estate would be valued for duty.

Sir W. HARCOURT: I say if they have not added to the value of the estate they will not be charged. If they have they will.

Mr. CHAPLIN: Yes, but at the same time they may be unremunerative to the man who made the outlay on them. The right hon. Gentleman the Chancellor of the Exchequer towards the close of his observations had taken a different line, and said there was no greater improvement that could be made on an estate than improvements which added to the moral condition of the people and to their material interests. He quite agreed with the right hon. Gentleman there, and that was what his hon. and gallant Friend who moved the Amendment was desirous should go on in the future. But if this Bill passed into law that expenditure must be curtailed, because the taxes which in some cases it would add to estates when they were passing at the death of the owner; that the interest on the money which it would be necessary to raise or procure by some means to meet these Death Duties, would swallow up so large a part of the income that remained that there would be no money at the disposal of the landlord to spend in the erection of cottages. He could not help pointing out to his right hon. Friend that this particular part of what he considered the inherent mischief of the Bill would greatly curtail that expenditure which he thought so desirable in the interest of the people.

Mr. J. LOWTHER (Kent, Thanet) said, the Chancellor of the Exchequer had fallen into a slight error. He spoke of the tendency amongst owners of land to regard money expended upon cottages as if it ought to bear a return, although no return according to the right hon. Gentleman was looked for in respect of outlay incurred for the housing of cattle. If the right hon. Gentleman had ever had the misfortune—which he was happy to know he had not—of making an application under the Land Improvement Act for an advance for the purpose of estate improvement he would have found the expenditure for the housing of cattle, and so forth, equally with the erection of cottages, was charged as expenditure which ought to be allocated for a specific purpose, and had to bear a return and be a distinct improvement to the estate.

Mr. A. J. BALFOUR (Manchester, E.) was in complete sympathy with his hon. and gallant Friend (Colonel Kenyon-Slaney) in thinking this Bill would have the effect described, especially with regard to improvements of the kind which were more to the benefit of the people on the land than of the individual who owned it. He had pointed out on a previous occasion that, if they were to be taxed on the principal value of property, the person who had neglected his property so that it had no market value would benefit by the neglect, and would be excused from paying any Death Duty at all. That would be the result of the system proposed by the Government. At the same time he thought the wording of his hon. and gallant Friend's Amendment hardly carried out the object he had in view. Neither did he think that the present would be a convenient time to draft words to modify the Bill. He hoped, therefore, his hon. and gallant Friend would be content with the discussion which had taken place without pressing the Amendment to a Division.

COLONEL KENYON-SLANEY could not deny the point raised by the Leader of the Opposition, and he would be most unwilling not to accept the advice tendered. He was prepared to thank the Chancellor of the Exchequer for the sympathy he had shown and the kindly tone in which he had replied to the Amendment. He thought, however, that the right hon. Gentleman rather misunderstood him. He would acknowledge that it was a fundamental necessity that cottages should be maintained up to a sufficient level, but he would like to see them even better maintained. The right hon. Gentleman made a comparison between great firms and their *employés* and the agricultural landlords and their cottage tenants. No one knew better than the right hon. Gentleman that there were so many points of difference in these two cases that it was hardly possible to argue from one to the other. The convenience and facility with which improvements could be effected in towns placed them on an entirely different footing from improvements effected in small and scattered villages in distant parts of the country. The right hon. Gentleman stated that nothing could be a greater improvement to an estate than the erection of good cottages. But what happened? A man spent a certain amount of money in effecting this improvement, and, according to the Chancellor of the Exchequer's own showing, the value of the property was enhanced by this unremunerative expenditure, and, as a result, the man's successor was charged with a higher duty in consequence of it. That would be the precise effect of the present legislation. He would, however, withdraw his Amendment.

Amendment, by leave, withdrawn.

MR. COURTNEY moved, in page 4, line 18, after the word "thereto," to insert the words—

"(2) An allowance shall also be made in respect of any sum payable under a policy of insurance on the life of the deceased and forming part of his estate to an extent not exceeding the Estate Duty payable on his estate."

He hoped the right hon. Gentleman the Chancellor of the Exchequer was not going to withdraw the proposal he had made to the Committee. He could assure him it had excited a great deal of interest in many parts of the country, and many landlords would like to see the Amendment which he had just proposed adopted, as it would afford a means of escape from these Death Duties. He would submit to the right hon. Gentleman that it was only reasonable that the proposition contained in the Amendment should be allowed, because it would encourage a person to provide the means, by a policy of insurance, for the payment of the Death Duties when they became payable. It used to be argued by economists that the consequence of a Death Duty would be to diminish capital. If a certain amount was to be taken away from a man's capital in Death Duties, the capital of the country would suffer a continual diminution unless there was a corresponding action on the part of other persons to counteract the effect of these Death Duties. But if an allowance were made in respect of the amounts necessary to provide by insurance for the payment of these duties it would be an encouragement to tenants for life to provide during their lives the means of paying the duty payable at their deaths, and it would also be a means of counteracting the fundamental argument against such duties. Perhaps a more powerful argument with the right hon. Gentleman would be that it would remove many of the objections which have been raised against the operation of the duty, and would tend to smooth the working of the Act. Almost all the hard cases of which the Committee had heard would be met if tenants for life were encouraged to provide a separate fund for the payment of Estate Duty. It would prevent alike the infliction of hardship and the wasting of estates, and cruelty in any case would be avoided. It was most desirable, therefore, that every encouragement and assistance, consistent with the fiscal administration, should be given to persons during their lives to make provision for the payment of these duties. He might point out that this would be consistent with the view which both the right hon.

Gentleman and he entertained, that this was really a deferred Property Tax which ought to be paid by the persons while living if it could be conveniently done. But inasmuch as it could not be conveniently done while the person was living, it had to be collected after death. If persons during life, by effecting a policy of insurance on their lives, could provide for the payment of the duty after death it would be a great advantage. He did not know what objection the right hon. Gentleman had to this proposal; he might say it would make a serious inroad into the amount which he expected the tax to realise, but he (Mr. Courtney) would venture to say if that was the case such a fear was illusory. It was estimated that the amount realisable from Estate Duty, if it were an annual collection, would be £10,000,000. If everybody concerned effected an insurance, the annual loss on this sum would not be more than £400,000; but as that would not be the case, and as there were some circumstances to be taken into account, he did not believe that in the end there would be more than £100,000 of a total loss. Against this loss could be put the great social and fiscal gain, and the smoothness with which the administration of this duty could be carried on. Something had been said privately of the possibility of evasion. He did not believe that evasion was possible; but if the right hon. Gentleman had any words to suggest to safeguard against anything in this respect, he would be glad to adopt them in the Amendment. The principle embodied was one that deserved not merely sympathy, but support. It would make the work of the Chancellor of the Exchequer and his successors easier, and it would not involve any loss, but would, in fact, effect a saving which would more than counteract any possible loss which the Chancellor of the Exchequer might sustain. It would avoid a difficulty which would undoubtedly result if persons did not during their lives provide the means of paying the Estate Duty. If it was not brought home in some forcible way to the possessors of great estates that there was this burden to be provided for when they died, by insuring their lives, the working of this fiscal arrangement would be found to produce great delay and friction, and would cause resentment and regret. The Amendment which he had proposed would benefit not only people professionally interested in the promotion of life insurance, whose interest was the last he would consider, but it would benefit a large number of persons throughout the country who were looking forward to the operation of the Finance Bill with some apprehension, and who saw in the adoption of the Amendment the only means of escape from what they apprehended would be the wasting operation of the proposals of the Chancellor of the Exchequer.

Amendment proposed, in page 4, line 18, after the word "thereto," to insert the words—

"(2) An allowance shall also be made in respect of any sum payable under a policy of insurance on the life of the deceased and forming part of his estate to an extent not exceeding the Estate Duty payable on his estate."—(*Mr. Courtney.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, the object of his right hon. Friend was to provide for the payment of Death Duties by insurance. It would be a very good way of meeting that end if it were largely adopted; but when they came to examine the matter, it was found to be wholly inadvisable, except from the point of view of the able advocate of the Insurance Companies. He did not think that would commend itself to his right hon. Friend. Again, a person might not have an insurable life, and would have to save in some other way to meet the Death Duties. I have no doubt that an exemption of this kind would induce some persons to save a certain amount of money each year which would go into that insurance fund. That would be a help to those persons, but the inequality arises again, because this Amendment would not help people in business at all. I am quite willing to say that insurance is an excellent mode of saving, and perhaps the best for this purpose. But I am afraid that in this case thrift, like virtue, must be its own reward. I say I think that insurance is a very good thing, and I am sure I hope it will be very largely adopted. My right hon. Friend the Member for Bodmin is good enough to say that if this Amendment is adopted the Exchequer will only lose something like £400,000 a year. The real fact is, according to the calculation of the Inland Revenue authorities, that the loss would be more like £500,000; but whether it be one or the other, I cannot afford to lose it, and therefore I cannot accept the Amendment.

*MR. COHEN (Islington, E.) said, he thought the answer of the right hon. Gentleman the Chancellor of the Exchequer would cause profound disappointment throughout the country, and he was afraid that disappointment would not be mitigated when they came to consider what were the arguments upon which the right hon. Gentleman based his refusal to accept the Amendment. The Chancellor of the Exchequer did not say that he disapproved of insurance. On the contrary, he went out of his way to say he thought it was an excellent virtue, and that he would be glad to encourage and advise everybody to take that additional method of protection against the burden which he was going to cast upon society. He (Mr. Cohen) had no interest, direct or indirect, in any Life Assurance Company, but he ventured to say that it was not enough for the Chancellor of the Exchequer to meet their proposals with the reply that if this Amendment were accepted it would incidentally benefit the Life Assurance Companies of the country. It would benefit other than the Life Assurances Societies—chiefly the owners of small estates, who could not afford to see the diminution of properties which had been bequeathed to them by the bread-winner of the family. He must say that he had not seen in the Budgets of the last 20 years any proposals so likely to injure small property owners as those which the right hon. Gentleman was now putting forward. He noticed that the right hon. Gentleman met his statement with a laugh, which he not infrequently did; but that did not convey any argument. He hoped that the right hon. Gentleman would see that a policy of this kind attacked all the capital of the country, and would inflict the gravest injury upon small estates while tending to maintain intact the large estates which the right hon. Gentleman supposed he was invading, much to the delight of his supporters behind him. It was quite clear that the owners of small properties could not pay out of income these enormous and increased duties, and surely it was a wise thing that they should be induced to insure, so that if death took place three or four years afterwards their assets should remain intact notwithstanding the burden of the tax levied upon them by the right hon. Gentleman. He should have thought the right hon. Gentleman would have seen that by accepting this Amendment he would have been doing something for those on whose behalf he had professed so much interest—namely, the small estate owners. It would turn out for his own interest also, for collection would be facilitated, and there would be an absence of any friction. It was true that the Bill proposed to allow eight years for the collection of the duty, and that would perhaps be some advantage, except that interest was charged on arrears. Considering what the right hon. Gentleman had so often said about the money-lenders, he could hardly suppose that he wanted to turn the State into a money-lender. Here was a plan which would offer to the Chancellor of the Exchequer very considerable facilities for the collection of that tax; but it was to be rejected, notwithstanding that the facts were admitted and even enlarged upon by the Chancellor of the Exchequer—rejected for the insufficient and almost ill-natured reason that it would incidentally benefit the Life Assurance Companies.

MR. GOSCHEN: Before the discussion on this exceedingly important matter goes further, and while the Chancellor of the Exchequer's arguments are fresh in our minds, I should like to say a word upon the points which the right hon. Gentleman has taken. There are a great many arguments that might be used against this proposal. It is a very important proposal; and looking at the temptation that the Bill offers to disperse capital, I think there is a deal of force in the speeches made in favour of the Amendment. What are the arguments of the Chancellor of the Exchequer? He says that other forms of saving would be prejudiced by the encouragement which would be given to property owners to insure. The right hon. Gentleman surely must have forgotten that provision has already been made in our legislation for the encouragement of insurance and other forms of thrift by the exemption of premiums from the Income Tax. It seemed good to the House of Commons, looking at the enormous mass of insurance, to treat it in a different way to other savings. The right hon. Gentleman may say that this is no argument; but I maintain that having once introduced this principle into our legislation, that from your income you may deduct your insurance premium, it is one that takes root in one's mind, and naturally leads up to the present proposal of my right hon. Friend. The Chancellor of the Exchequer has acknowledged the principle, and I do not understand why he does not give further effect to it. If the right hon. Gentleman says the point is not arguable, I reply that unless our existing legislation is not arguable this is a proposal upon which many arguments can be based. Then the right hon. Gentleman dealt with the financial effects of the proposal. The right hon. Gentleman the Member for Bodmin has assumed that the insurance which might take place would reduce the amount of duty available for the Exchequer by £400,000. The Chancellor of the Exchequer says that the Revenue Department places it at £500,000. They would not have put it so high unless they expected everybody to insure, and if everybody insured what becomes of the argument that preference is given to insurance over other forms of saving? Then the Chancellor of the Exchequer thought he could weaken the case of my right hon. Friend by hinting at a financial deficit; but his argument of financial loss is destructive of his other arguments. No one can seriously believe that everyone would insure to the full value of the Death Duties. I venture to think, notwithstanding the threat of the loss of revenue, that the calculation ought not to go beyond £200,000 instead of £500,000. The Inland Revenue authorities naturally take an outside view, but according to their calculation the worst that could happen would be that the Exchequer would lose £500,000. You may be sure that they have allowed a very sufficient margin, just the same as in their calculation of the Death Duties. I believe that the Death Duties will secure a larger financial result than is shown by the figures of the Inland Revenue. If that is so the right hon. Gentleman has a margin to spare in order to meet the proposal of my right hon. Friend, and I do not see any reason, therefore, why the Chancellor of the Exchequer should not accept it.

SIR W. HARCOURT: The right hon. Gentleman has brought to the aid of this proposal an argument drawn from the allowance which is made out of the Income Tax with regard to insurance. If the right hon. Gentleman more carefully considers the matter he will see that the argument applies the other way. You allow for life insurance because the money spent in insurance is money that is saved, and you calculate that you will collect your Death Duty upon the insurance hereafter. Therefore, the argument of the right hon. Gentleman with reference to the deduction of the Income Tax is the strongest possible argument why more reduction should not be made in respect of Death Duty. You have relieved insurance premiums from payment of Income Tax, because it represents an ultimate saving upon which the Death Duty would be payable. Under the Account Duty, so far from granting any release, you have taken care that voluntary gifts, and so on, shall not escape you. We regard moneys produced under insurances as amongst the most valuable assets that can become the subject of Death Duties; the premiums have already been exempted from payment of Income Tax, and I do not see that we can afford to exempt them again from Death Duty.

MR. GATHORNE-HARDY (Sussex, East Grinstead) said, that as he had not before spoken on this Bill, he might be allowed to raise one more argument in favour of the Amendment. By the principle of aggregation which the Chancellor of the Exchequer had for the first time set up, he had afforded the very best argument that could be adduced for the Amendment of the right hon. Gentleman. The Chancellor of the Exchequer admitted that it was a desirable thing in itself that insurances should be made, especially in the case of large estates, for the purpose of paying the Death Duties; but the larger the insurance which a man set up and paid out of his income, the more he might penalise himself and his heirs by causing a larger aggregation to be made. That was a point to which the Chancellor of the Exchequer ought to give some attention. He believed that the financial effect of the proposal would be very much less than the Chancellor of the Exchequer chose to think. If the right hon. Gentleman would give up the small amount involved, he would recoup himself over and over again by the facility with which he would recover the Duties. He had the honour of being a director of a large Insurance Company, but he was sure that the Committee would understand that he was speaking without any reference to that fact. He would like to point out that the Insurance Companies paid enormous incomes, and if it was true that they were going to increase the insurances to the extent suggested, the Chancellor of the Exchequer would be recouped in Income Tax. The right hon. Gentleman was unwise in summarily rejecting this Amendment, and he could not believe that he had given to it the consideration it deserved. He supported this Amendment in the interests of frugality and thrift, and in the interest of the Revenue also.

MR. HENEAGE (Great Grimsby) said, he was astounded at the speech of the Chancellor of the Exchequer, because he raised this point the other night. He gave the case of a man whose estate would be brought into a fresh scale of aggregation because of the insurance, and he put it to the hon. and learned Solicitor General whether it was fair, and he replied in the negative.

MR. R. T. REID said, he was asked to express an opinion, and he certainly gave an answer in the direction indicated by the hon. Gentleman, but he found that he was mistaken, and so informed the hon. Member in the Lobby afterwards.

MR. HENEAGE said, he remembered that his hon. Friend told him he had made a mistake, but all the same, after what took place, he must express his surprise at the answer given by the Chancellor of the Exchequer. He would like to point out that these policies of insurance would only be entered into by those who wished to save the 3 per cent. interest on the instalments, and that it would be a great advantage to the Treasury to have the money paid in in one year instead of having it distributed over eight years. He was astonished that there should have been a change of line, and that they should now be told that this proposal could not be accepted because of some fanciful loss which the Chancellor of the Exchequer thought would be incurred.

*SIR A. ROLLIT (Islington, S.) said, he had hoped that more favourable consideration would have been given to what was really a constructive Amendment to this Bill. Assuming that the Bill was right in every respect, it would yet carry with it grave social difficulties among large classes of persons in the country. He believed that in introducing a great reform they ought to contemplate the evils with which it would be accompanied, and endeavour to restrict them so far as they possibly could. The difficulty of raising this duty would in many cases be of a practical character, and the only real remedy that presented itself was the organised and familiar system of insurance. If advantage could not be taken of that plan the evils would be very much intensified. Anything that tended to encourage insurance ought, therefore, to be recognised in dealing with the Bill. The Chancellor of the Exchequer said that people must save money in order to pay the duty, but that was exactly what the majority of men could not and would not do. The whole system of life insurance was devised to enable men of restricted means to provide for the future. The right hon. Gentleman said this proposal, if adopted, would mean a bonus to certain classes. Was not the system of bonuses already recognised by the State, and acted upon for a long period in connection with Friendly and Provident Societies and Savings Banks? That plan was adopted because it was thought that saving was advantageous to the State. He made a last appeal to the Solicitor General on grounds which he thought ought to commend themselves to him, that was that in some cases these insurances would be double insurances—an insurance for the owner and an insurance for the Government itself. Let them take the case of a derelict estate. The Government must either sell it or take it; but if by the encouragement of this system of insurance the owner of the estate had been stimulated to save the duty out of his income, the money would be available for payment of the duty, and could be obtained without delay or litigation. So far from believing that the system of insurance, if increased by bonuses, would be a disadvantage to the State, it was his conviction that it would on general grounds be a direct benefit, and that in the particular case he put of an estate becoming less and less valuable, and ultimately almost impossible to realise, it was very likely that the duties would be provided if the owner was able to make provision for the Death Duty by the system of insurance. In that case both the estate and the Government would be benefited. He thought the Amendment was worthy of support, and that in his own interest the Chancellor of the Exchequer would do wisely in accepting it.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): I do not quite understand the arguments which have been brought forward in support of this Amendment. They appear to be based upon the assumption that if a new system of insurance should be inaugurated, the Government are in some way to have a control or a lien over these insurances, and that money so arising is to be paid over to them. That, however, is not germane to the Amendment we are now discussing, but I am prepared to answer it afterwards. The Amendment is that—

> "An allowance shall also be made in respect of any sum payable under a policy of insurance on the life of the deceased, and forming part of his estate to an extent not exceeding the Estate Duty payable on his estate."

My right hon. Friend behind me knows that the amount now insured is some hundreds of millions. The first proposal is that upon these existing policies, to an extent not exceeding the Estate Duty payable upon the various estates, there is to be exemption from duty. This, of course, would mean an enormous loss to the Revenue. [*A cry of* "No!"] Let us take two or three concrete cases. First let us take the case of a man worth £100,000. He is a prudent man, and part of his property may consist of a policy of insurance on his own life, say for £5,000. When he dies the larger amount of property will consist of land and freehold estate. It is proposed that there should be a deduction of duty to the extent of £5,000, so that he could only be made to pay on £95,000. Why is this particular form of investment to be separated from other forms of investment and treated with special favour? Why is that man to be allowed to have this exemption? Or let us take the case of a man who knows that he must pay duty at death on £100,000, or rather that he will die worth only £95,000 after the duty is paid. He may say, "I wish to leave my estate entire; I wish my family to have the £100,000 as a whole. Although I should have to pay £4,000 under the existing law, under the new duties I must pay £5,500, and I wish to provide for that." There are two ways of doing that. He must either save so as to add to his capital a sufficient amount of money to pay this charge; he can invest in ordinary securities and accumulate the proceeds at compound interest, and he can tell pretty well what amount will be required to enable him to provide the necessary fund at his death to pay duty on the £100,000. Or he may say, "I prefer to pay to the Insurance Companies premiums which will bring in that amount." Insurance is simply saving, and nothing else. As a matter of fact, those who live pay for those who die, and the people who do live, and have the advantage of a longer life, pay very largely in excess of the amount that they receive in order to cover the cases of those who receive in excess of what they pay. Why is the Legislature to step in and say, "If you choose to pay this amount through an insurance company we will exempt your savings from duty"? Why is only that form of saving to be exempted? Why not exempt savings invested either in Consols or Railway Debentures? Another man may buy a certain property, the value of which he thinks is going to rise, calculating that in a certain number of years he will get a considerable profit. Why not exempt that investment? But no, this one specific mode of saving through the agency of an Insurance Company is to enjoy the advantage of paying no duty because assets so increased by means of savings of which insurance is the visible representation will enable the testator to hand over to those interested in the settlements the complete amount originally settled without any reduction in respect of Estate Duty. I believe that everybody admits the desirability of insurance. We, however, do not propose to put a bonus on it. The advantage of insurance is self-evident. People insure because they see it is to their benefit to do so. Insurance statistics show that the amount insured is every year increasing in an enormous ratio. So far as the landed interest is concerned, I can quite understand that these duties will fall heavily upon freeholders or tenants for life of settled estates. But if you are going to enforce the principle of insurance you must enforce it to a wider extent than for the payment of Estate Duty. An able writer on political economy has pointed out that if the landed estates of this country are to be kept together the owners must largely resort to insurance, and he points out also the injustice of calling upon the successor to provide for the children of the predecessor. Assuming that insurance, as I believe it would be, a great advantage, I cannot myself see why this particular mode of saving should be possessed of this advantage of exemption over other forms of thrift. You cannot confine the advantage to one system, but must make it universal.

MR. COURTNEY (Cornwall, Bodmin) said, that with regard to the terms of the Amendment he distinctly submitted them to the discretion of the Chancellor of the Exchequer, and stated that he was ready to assent to any reasonable limitation, and that the rebate should only be made to the executor in cases where the insurance was effected for the purpose of meeting the Estate Duty. The question had been asked why exemption should be given to this form of saving. The matter arose out of the form in which the duty was proposed to be levied, and that was one of high policy. The Government were going to impose a duty which would affect the social life of the community. The question simply was, would they give such an encouragement to the practice of life insurance as would prevent the evils which the Government themselves confessed might be brought about, and which they desired to avoid? He admitted that the proposal was an encouragement to life insurance. He did not put it forward as one interested in Life Insurance Companies, but in the interest of the public at large, and it had been supported on general grounds right and left by those who had no connection with Life Insurance Companies. It would form a ready method of collection of the tax and make the task easy to all concerned. He was quite ready to have the proposal limited in the strictest way. The amount by which it would diminish the receipts was infinitesimal as compared with the tax itself. It was a proposal to stimulate saving, and create saving, and to bring into existence large reserves which would not otherwise come into existence—not from foreign but from home sources. The proposal ought to recommend itself to Finance Ministers present and future, and in view of the expressions of opinion which he had heard upon it he must ask the Committee to take a Division upon it.

Question put.

The Committee divided:—Ayes 78; Noes 113.—(Division List, No. 100.)

*MR. BARTLEY said, the Amendment he had now to move he should divide into sections, and he proposed first to move the following:—

"(2) In calculating the principal value of an estate, reversions shall not be taken into account, provided that—

(a) on the sale of such reversion, or on the possessor raising money or any consideration for his interest in such reversion, Estate Duty shall be paid on the value of the reversion as estimated by this section of this Act on the scale given in Section 14 of this Act, according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to give a good discharge or receipt for any sale or loan unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim; give such certificate;

(b) on the maturing of such reversion, providing the Estate Duty has not been paid as required by Sub-section (a), Estate Duty shall be paid on the principal value of the reversion according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to obtain a good discharge in handing over such reversion

> unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate."

He was afraid it was somewhat technical, but nevertheless it was a very important branch of property, and he ventured to move it as carrying out the Amendment of his on the first clause, which the Government accepted. Though the Government might not have had the same view that he had in moving the former Amendment, the Chancellor of the Exchequer indicated the Bill would contain some words showing how the principal value would be arrived at. According to the way in which the value of property was arrived at, there might be considerable hardship inflicted or great alleviation produced in the payment of the Estate Duty. This clause was one of the most complicated and difficult clauses to understand by those who had not studied the whole question, but if the Bill should become law unamended, persons would get to know very severely what reversions meant by being touched up on paying them. He ventured to assert that a reversion was a very common form of property. There were reversions of many sorts and many descriptions, and they had this peculiarity: that they were not in any way confined to real property. A reversion was of value in three ways. It had a value, of course, when it fell in—that was the full value of the reversion when it matured; then it had a value when it was sold, and almost all reversions were saleable; and, thirdly, it had a value when money was raised upon it. In those three categories the value of a reversion consisted, and he saw no possible objection to Estate Duty being charged upon all those occasions with regard to reversions; he did not wish in any way to let reversions escape, and the Amendment he proposed distinctly stated that all these values should be taxed. But he said there was no value in the simple fact that at some distant time a man was to receive something; that time might be very remote, and even beyond the probability of his life or the possible span of his life, but unless he sold or raised money upon it the reversion was of no value to him. Let him take a simple case. Supposing a man had a reversion for £50,000 which was due in 50 years on the 3 per cent. table, that reversion had a nominal value of £11,000; or, in other words, if a reversion of good property, it could be sold for £11,000. The Estate Duty upon that would vary from 4 to 8 per cent., according to the gross amount of value left by the deceased of which the reversion formed a part. In the case of 4 per cent. the duty would be £440, and in the case of the 8 per cent. it would be £880. Either of those sums was a large one to pay, though in the case of a rich man there might be no difficulty in his paying it; but still it must be remembered that the man who received the reversion did not receive anything by it, but under the Bill would have to pay either £440 or £880 for the simple gratification of being the channel through which some person in a distant age would receive a large sum of money. He knew a case of a reversion for £22,000 payable in 50 years, the selling value of which would be £5,000, and the Estate Duty would vary from £150 to £300, according to the value of the property of which it formed part. If a rich man received that it would be possible for him to pay it, but in the case of a poor man it would be absolutely impossible, unless he sold it. It seemed to him to be very unfair that a man who was left a reversion out of which he individually received no benefit should be called upon to pay a heavy sum for it. Then, again, a large number of these reversions were reversions on lives, and the same rule applied to these, but in these cases it might very often be very unpleasant to sell the reversion, as the person inheriting it might have relations who would resent the sale. The Bill would place poor persons in a very unpleasant position, whereas by his Amendment he relieved them from all difficulty, as a person would only pay when he received benefit from the reversion. When a man of small means succeeded to a reversion the law should not so arrange that he should be bound to sell it. Many of these reversions were ground rents, and therefore they need not consider the annual rent at all, because it must not be forgotten that his Amendment only related to the reversion. He would venture to point out to those who were not technically acquainted with these particular details that a ground rent consisted of two things—it was an annuity and a reversion. His Amendment did not touch the annuity, but the reversion, and they must therefore separate those two, and by a subsequent Amendment he ventured to propose a certain regulation by which the annuity of ground rents should be fairly taxed. Closely allied to this was the reversion of a peppercorn. Most persons knew what a peppercorn rent was, but a poor man would not be able to hold some of these peppercorns. He had had some very startling instances brought before him, cases in which houses of considerable value were held on 1s. peppercorn rents. He had one before him in which a house was held on a shilling peppercorn rent. The reversion, which was £5,000 with 30 years to run, was valued at about £2,000, so that a man might be called upon to pay a heavy Estate Duty for the simple advantage of being the medium through which this peppercorn went, and all he would receive would be 1s. a year for 30 years. As he had said, a rich man would be able to pay the duty ; but a poor man, however much he would like to retain the reversion for the benefit of his children or grand-children, would be compelled to sell owing to the enormous duty that was asked under this Bill. But further than that, a reversion of 40 or 50 years would very probably pay several times, and each time that it was paid the amount would be so much more, owing to to the increased value of the reversion as the date of falling drew nearer. Therefore they would have this result, that three, four, or five persons would have paid a large part of the gross value of the reversion in Estate Duties. Such a proposal as that was not right ; it could not be right to make people who did not receive any benefit, but were merely the channel through whom it went for some one else many years hence to enjoy, to pay this duty. If they sold or in any way received any benefit under it, then, according to his Amendment, the State would swoop down upon them and make them pay Estate Duty. If it was insisted that these reversions should be charged on the estate, and were not only to be charged, but were to swell the aggregate of the estate, the consequence must be that all these reversions would be sold to Insurance Companies, so that the Chancellor of the Exchequer would gain nothing by it. His proposal, he thought, was extremely fair, as it was to tax these reversions the moment they became valuable. He believed that if the question regarding reversions was thoroughly understood by the Committee there would be a strong feeling about them, and for the reasons he had given he begged to move the Amendment.

Amendment proposed, in page 4, line 18, to insert after the word "thereto," as a new sub-section, the words—

"(2) In calculating the principal value of an estate, reversions shall not be taken into account, provided that—

(a) on the sale of such reversion, or on the possessor raising money or any consideration for his interest in such reversion, Estate Duty shall be paid on the value of the reversion as estimated by this section of this Act on the scale given in Section 14 of this Act, according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to give a good discharge or receipt for any sale or loan unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate ;

(b) on the maturing of such reversion, providing the Estate Duty has not been paid as required by Sub-section (a), Estate Duty shall be paid on the principal value of the reversion according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to obtain a good discharge in handing over such reversion, unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

Mr. BARTLEY asked, on a point of Order, if the effect of moving the Amendment in this form would be to cut out the subsequent part of it ?

The CHAIRMAN : It would be left to these words, "an allowance shall not be made," in the sub-section.

Sir R. WEBSTER : Would we have no opportunity of raising the next part of the Amendment ?

THE CHAIRMAN: I cannot say that.

MR. R. T. REID said, he could not give any adherence to the Amendment of the hon. Member, because a reversion had a market value, and could at once be turned into money. If the person holding a reversion did not choose to use it, or convert it into money, that would not affect the argument. It was just the same as if a man left a number of bags of gold, or a sum of money lying accumulated in Consols for his children. He could not see that in substance there was any distinction between that and where the property was made use of and was converted into money during the lifetime of the deceased. When he made the illustration of Consols he was strictly accurate. Consols left to accumulate in a bank would amount larger and larger by the annual increment of interest just as a reversion became more and more valuable by the diminution of the period in which it comes into enjoyment. He could not, therefore, see any distinction between the two things. Reversions were available property, and could be converted into cash for the enjoyment of the reversionary and be utilised by him. He thought it would be unfair to other forms of property to exclude reversions from the operation of the Death Duties. According to the hon. Gentleman's argument, if a man left a reversion worth £10,000, there would be no tax; but if the same man left £10,000 in Consols, there would be the full tax imposed. He had dealt with the proposal of the hon. Gentleman from the point of view of principle, and he would say from that point of view it would not be equal in principle to treat this form of property in an exceptional manner. He had not dealt with the matter in detail, and he hoped the hon. Member would excuse him for not doing so.

SIR R. WEBSTER (Isle of Wight) was sorry that the discussion had taken place before such a small audience, because the matter was of some importance. He would observe, parenthetically, that he was sorry his hon. Friend had moved his Amendment by way of substitution for Sub-section 2, with which it did not seem to have any connection. The result would be that it would have to be brought forward as additional sub-sections to some other part of the clause. He desired to have it placed on record why it was that he could not agree with the arguments of his hon. Friend the Solicitor General. It appeared to him that the Solicitor General had entirely confused the distinction between actual value and prospective value. The hon. Gentleman had alluded to Consols being allowed to accumulate, but there was no analogy between that and reversions. That form of accumulation was not one of the incidents of reversions. His hon. Friend had not grappled with this difficulty, because he had not brought his mind to bear on what the incidents of reversion were. Why was it unfair to treat reversions as property for the purposes of the Death Duties in the same way as other property? Because reversions had not got anything more than an artificial value for the time being. He would give an illustration. Suppose a man had bought a reversion contingent on two lives, a common market transaction at the present time. The man with the title to the reversion dies and on his death the reversion is to be valued at the market price, assuming say 20 years to be the proper term. Suppose during the 20 years there were three successions by death to this same reversion, what possible ground would there be for claiming three times over the same amount of Death Duty in respect of the same reversion? Yet this was a case which, to his knowledge, had occurred more than once. But in each case the amount to be paid on a reversion would be larger because the term would be shorter each time, while the fact still remained that the estate or reversion had not benefited 1d. by its transmission. He thought the principle of the Amendment was one that might fairly be recognised by the Government—namely, that reversions should be treated as property and dealt with as property when the person entitled turned them into money or when the person came actually into possession. For example, take the case of a man who had vested his money in ground rents; say a £10 ground rent with the reversion to a £50 rackrent at the end of 40 years. That man made the investment for his children. No one would want to escape the Death Duty in a case like that, but what he would like to protest against was treating that property as property convertible into money and charging duty on its prospective value. No one could grasp even the rudimentary features of that kind of commercial transaction without seeing that to treat that property or succession during the currency of the term at its increased market value would be to bring into the category of marketable property reversions which were not available in the same way as were the Consols or bags of gold to which the Solicitor General had referred. The point sought to be raised in the Amendment was that the reversion should be taken at its real value and not at an assumed value, which could not be realised for a long period; in other words, that it should not be treated as property immediately available. If the Government persisted in what was apparently their present intention the Death Duty might be paid over and over again several times in respect of the same property, because the reversion would be treated as available property every time a death took place during the currency of the term before the reversion came into possession. He regretted Her Majesty's Government did not see their way to make some amendment in the clause, and remove what was undoubtedly a grievance, which, in the circumstances, would call for some remission of taxation.

MR. BYRNE said, if he had a sovereign in his pocket that was a form of property easily exchanged; but suppose he had also an I O U for its complement from an hon. Member opposite payable a year hence, that would be a very different thing. But this was just what happened in the case of reversions, because a reversion was payable on a contingency. What was the value of that reversion in view of the contingency? Once that question was raised they entered at once on the sea of actuarial valuations, with questions as to the probability of life, the amount of premium one would have to pay for insurance, and so on; yet the Government, as he understood the matter, proposed that every one of these things should be valued on a man's death just as if they were an available market commodity at the moment, like the sovereign to which he had referred. This was what lay behind the Amendment, just as everybody saw, and as the Government, to a certain extent, were compelled to see, that if equal taxation was to be imposed it could only be done by having regard to the nature of the subject-matter which was to be taxed. Theoretically, one might sit in a garret and work at Arabic figures as much as he liked, and say that property was property whatever its form; but, as a matter of practice, while one item of property was valuable and available from day to day, another item depended on contingencies and future events, and might not be worth a farthing at the time it fell into possession. What resulted from that? First, it would be recognised that with regard to such properties as were absolutely saleable at any time in the market no difficulty arose. But immediately that this class of property was disposed of and another class, say land, was reached, then immediately came in the question, was there a market for it? Well, sometimes there was, and sometimes there was not. The difficulties in regard to reversions vested in personalty could be calculated, but it was a different matter when real estate came to be dealt with. The first contingency to be dealt with as to a personalty reversion was the question, who was going to buy it? Only the man who was prepared to insure that the event would happen, or the man who bought so many reversions that he became himself an insurer. With regard to real estate, the difficulty of dealing with it was increased immensely. All through the Bill, in his opinion, sufficient regard had not been paid to the subject-matter in calculating how the Death Duties were to be paid. It might be answered that when a man died possessed of a reversion, whether vested or contingent, personalty or realty, it was property, and worth something. Quite true, but just as many men were content to enjoy a particular kind of property, such as pictures or jewellery or furniture, which produced no income whatever. In case of reversion, if this class of property was not realised the value increased, and when it fell in the duty payable was much in proportion to the time in which the person was in the actual enjoyment of them, so that it would be a fair and reasonable thing to say by all means let the reversion be paid for, but do not let it be paid for at a time when they still remain reversionary and contingent. The Government would lose nothing if they waited until the reversion fell in, because the item of property on which the duty was charged had increased in value precisely in proportion to the lapse of time that had intervened. He thought the result of the clause as it stood would be to prevent in a large number of cases that which had been a marketable reversion from being so any longer, and such restrictions would be placed on dealing that the Government would be just as well off if they took the duty at the end of the time when the reversion fell in as they would be if they took it by degrees on each succession, unless they meant to charge once, twice, three times the full duty in respect of the reversion each time a death occurred during its currency.

*Mr. GIBSON BOWLES said, he had ventured more than once to say that the true principle with regard to taxation was to go where the money was. If you wanted apples you must go to the orchard. But what did the Government do? If a man put an apple pip into the ground the Government would say, "We will begin to tax you, because one day or other that pip will grow into an apple tree and may bear apples, and that is property." But if the Government were prepared to place a tax upon potential value would they be prepared to tax a picture by a rising young artist or a great work of state by a rising politician, say the Solicitor General, at its possible potential value! Herein lay the difficulty. If it was assumed that property had a potential value that value might never be realised. But, on the other hand, if they were prepared to stand by the determination to tax reversions before they fell in they ought to be prepared to accept payment of the duty as a reversion. Let them take a case which the Chancellor of the Exchequer was always fond of referring to, ground values in London. These would be worth something enormous in future days, but should these values be taxed in the present at their potential worth? No; the true principle on which to go was to wait until their value rose, until a money payment was made, and then let the share that belonged to the State be taken in the way of taxation. If the potential value was taxed many things might happen which might prevent any of the potentialities being realised. When the reversion fell in let it be taxed, but while it was still contingent leave it alone. He would say this not merely in the interest of the taxpayer but also in the interest of the tax collector. If it was desired that the collector should do his work properly, easily, and with comfort to himself, and some degree of toleration to the people whom he was deputed to flay alive, then the tax should only be placed on property which was already realised. Where reversions and potential values were taxed the Government went entirely outside the proper sphere of the taxpayer. With regard to the present Amendment, he was constrained to admit that it might, perhaps, be necessary to put it in a somewhat different form if it came to be read into the Bill. But, as regarded the principle, he had no doubt whatever but that principle was that the tax should be levied only on property which was realised, and not on property which was, as it were, in the air.

*Mr. BARTLEY was sorry that the Government had not accepted the principle of the Amendment. The matter was a difficult and technical one, and as he was not a lawyer he had only framed his Amendment in a way which seemed reasonably to embody the principle he wished to see adopted in the Bill. The possible value of reversions was really an unknown quantity. Take grounds-rents. If Belgrave Square, for instance, remained a fashionable part of London its ground values would be maintained, but if it became a trading district like Golden Square and other districts of London which were once fashionable, the value of the reversion of the ground-rents when it matured would be smaller than it was now supposed to be. It would be quite possible, therefore, that a man might be called on to pay duty on a valuation of the reversion which would be far higher than the actual value of the property when it came to be realised. He supposed, however, that it was impossible to get the Government to take a reasonable view of this matter. Their desire seemed to be to spread the net wide enough to catch everything in it. But he would tell them there would be a revulsion of feeling against this tax, and against those who had caused it to be imposed.

Mr. BOUSFIELD (Hackney, N.) said, it seemed as if the Government were only desirous of criticising the Amendment, and left the principle embodied in it to take care of itself. How would this tax work out in case of an estate which consisted wholly of reversions? These were cases that frequently happened, and where was the money to come from in such cases to pay the tax? The people entitled to the reversions must realise, which in many cases would mean selling and ending their whole prospects. The Chancellor of the Exchequer had said that they must manage in some way to borrow money on the reversion, but that could only be done in many cases at a very considerable rate of interest. Why should the Government not practically lend money themselves upon reversions to pay the Duty? He thought such a proceeding would be absolutely safe for the Government. If it would not be safe for the Government to lend money on these reversions at a low rate of interest, then they had no right to tax them. If the reversions were safe, the Government could easily lend money on them at 3 per cent., and a separate Department could be created to attend to this sort of business. Even if the Chancellor of the Exchequer was advancing the money with the one hand, he would be receiving it with the other, and his money would be available for the year. The right hon. Gentleman was taxing these reversions on the footing that they were absolutely realisable property, and safe to borrow upon, and therefore he did not see why the Government should not advance the money themselves. He did not see what practical objection could be raised to this proposal, because if the reversion were not considered to be of sufficient value to offer a fair security for the loan, then the Government could not insist that they had a just right to impose any duty in respect of it at all.

*Mr. TOMLINSON (Preston) said, he hoped Parliament would pause before they accepted the proposal to tax reversions. It had been pointed out before in the course of these Debates that the effect of the proposals of the Government was to tax the *corpus* of the property of the country—that meant the capital available to maintain the property of the country, of which these reversions were a part. In the case of reversions it was proposed to levy the tax, not upon their present value only, but upon a value which could only come into enjoyment at a future date. Such a course, he submitted, could not be defended upon any general rules of taxation. No doubt something might be said against the exact form in which the Amendment had been moved, but, in his opinion, it was right in principle, and he trusted therefore that the Committee would agree to accept it.

*Mr. T. H. BOLTON (St. Pancras, N.) said, that hitherto the charge upon reversions had been deferred until the reversions fell in. He knew that in some cases arrangements had been made by which the whole duty had been assessed upon any present interest with the addition of the reversion, but in the main the duty had been charged on the present interest, and the tax on the value of the reversion had been postponed until the reversion had fallen in. That was the principle which had prevailed, and it had been considered to be a very fair one. A man had paid upon his present benefit, and if that benefit had been increased he had paid upon that increased benefit. Now the Government proposed, as he understood, not only to take the capital value of the present income, but also to add to that the present saleable value of the reversionary interest, and put the two together and charge upon the capital value of both. The result would be that a very considerably increased tax would be charged, while frequently the income from the property or the present benefit would be utterly inadequate to enable a man with anything like convenience or fairness to himself to pay the duty. Where the present income was very small, or where there was no income at all, he would be placed in the position that he must either pay out other money of his own to meet the duty or borrow money or sell his reversion. If the object of the Government was to force these reversionary interests into the market to be sold at a disadvantage—because all reversions were sold at a disadvantage—he could understand their action in placing this proposal in the Bill. But he could hardly suppose that a Bill which was intended to raise money for the Public Service was to be made use of in order to force property into the market and to inflict a loss upon its owners. Surely some means might be found by which, where the present income was very small, or nominal, as in the case of a peppercorn rent, to postpone the payment of the duty to the Government on fair terms. That would be only right, but if reversions were taxed in this way the result would be that during the continuance of the present small interest the Government would be receiving very large sums in respect of the capital value of the reversion, and then, when the reversion accrued, they would receive again the full benefit of the taxation of the capital value. That was neither fair nor considerate. The object of taxation was to place the burden on the shoulders of the people who were able to bear it, and to adjust the burden so that there was an equality of sacrifice. As it appeared that in dealing with reversions the taxation proposed by the Government would be unfair in its incidence, some means ought to be devised by which it could be dealt with with less inconvenience and without unfairness. Of course, he knew that the object of the Government was to hit the owners of ground-rents. It was said that if a man had ground-rents and if they were small ground-rents there might be a valuable reversion. It was said that next to nothing was paid upon ground-rents, that the owners saved up money by the accretion of the value in the reversion, and that a man who early in life bought ground-rents with a reversion somewhat distant saved up the increasing value without paying any taxation upon it. That was a very plausible argument, and he admitted that there was a good deal in it, and that in some form or another such increasing value should be taxed, but he could not help thinking that the Government proposal of taxation was too drastic. He knew there were cases of considerable estates in the North of London two-thirds of which he supposed were held by the lessees on peppercorn ground-rents, and where the rack-rental would fall in in 30 or 40 years. Upon such estates as those he admitted that a charge of next to nothing in respect of the peppercorn rental was unfair, but to charge upon them the capital value in prospect of the reversions falling in in 30 or 40 years hence was equally unfair. Therefore, he thought some practical course should be adopted by which under a particular scale, or some different postponement of payment to that suggested by the Government, the duty on the capital value should be spread over a period of time, and gradually and proportionately obtained. He was not prepared to suggest at the present moment an exact practical mode of dealing with the matter. It was a very difficult and intricate question. While, on the one hand, he thought the present system worked to a certain extent unfairly and perhaps too advantageously to the owners of reversions, on the other hand he believed the proposals of the Government would place upon them far more taxation than they ought to bear. He was not raising this difficulty as an insuperable objection to the principle of taxing reversions, but he did think that the proposals of the Government erred very much on the side of injustice. The Government had at their back an hon. and learned Gentleman of great distinction who had made some novel proposals with reference to the taxation of ground values in London. Surely the ingenuity of that hon. and learned Gentleman was equal to suggesting to the Government an application of some of the principles which he enumerated in respect to County Council taxation in London, in order to enable them to bring forward some proposal which, while it would give to the country a fair and reasonable taxation upon reversions upon present, as well as future interest should not have the confiscatory effect which the present proposals of the Government had. To tax this interest from the point at which it began up to the time that it fell into possession; to tax it from time to time upon what was estimated to be the capital value, when perhaps there was no income or scarcely any income to provide for the tax, and then perhaps to tax it again when it fell into possession on its then full value, seemed to him to be a confiscatory system of taxation which he did not think that the sense of fair dealing, which the House of Commons entertained, would permit. He was quite ready to admit that it was a difficult question, a large and complicated question, because of the extraordinary complexity connected with the system of ground rents and reversions, especially in London, and that it could not be dealt with off-hand by an Amendment such as they were now discussing. But as the Mover of the Amendment had said, they could take a Division upon the principle underlying his proposal. It was to emphasise their objections to the particular proposals of the Government rather than to commit themselves to the Amendment before them that, if there was a Division, they would divide against the Government. The subject was one worthy of the most serious consideration of the Government, and he believed that unless they made some concession with regard to reversions, they would incur the disapprobation of all just and reasonable and right thinking men, who, while they believed that reversion-holders ought to pay what was fair and reasonable, objected to crushing them under the drastic impositions which were proposed in the Bill.

MR. JACKSON (Leeds, N.) said, he rose for the purpose of asking the Solicitor General a question. In regard to these reversions, he would ask the hon. and learned Gentleman if he could tell them whether reversions would come within the category under which the Estate Duty might be paid by eight yearly instalments? He could imagine, with regard to reversions to real property, that possibly they might come under the provision for payment by the eight yearly instalments; but this was something in the nature of reversion to personal property—something in the nature of Consols or Railway Stock. It might be that a person who had invested his money in the reversion of this personal property might practically have invested all his money, or nearly all, and it might be extremely difficult if his executors were called upon to pay the Estate Duty upon reversions which had not fallen in. How was he to raise the money? He must either sell the reversion or realise it—and surely that was not the object of the Government—or he must mortgage it. It seemed to him there would be some relief if it was clear that in this case also the duty must be paid by instalments.

MR. R. T. REID made a reply which was inaudible in the Gallery.

MR. T. H. BOLTON said, the mode of dealing with the matter proposed by the Government was unsatisfactory. He understood that, taking the case of a present ground rent of £5 a year with the reversion to a rack-rental of £50 a year, 50 years hence there would have to be paid on the death of the owner next year the capital saleable value of the £5 a year, and also the present value of the reversion to the additional £45 a year 49 years hence, and there would be the option of postponing the payment of the duty on the reversion until the end of the 49 years. But supposing that the successor to this property died a few years afterwards, and another owner came into possession, was he to have similar taxation imposed upon him, and were five or six other people who might come into possession before the reversion fell in to have like taxation to bear? In that case what would be the procedure as the various taxations accrued if successive owners postponed payment of duty on the reversions? Would each of the taxations carry interest, and was all this postponed duty and interest to be reckoned up and charged on the estate at the end of 50 years when the reversion fell in? And when that event happened, and the full duty on the capital value had to be paid by the person in possession of the full rack rental, how was he to recover their proportions from the estates of former owners? Was this to be a continual encumbrance in favour of the Government? And, if so, what machinery had they to enable them to carry the process through? How was the property to be dealt with, and how were the holders to know what the charges would be?

MR. R. T. REID said, the hon. Member made a speech in the course of which he said it was essential that all the duty on reversions should be paid at once. He did not interrupt him, because he thought he was familiar with the nature of the subject which they were discussing.

Afterwards a suggestion was made that the tax was an unjust one, and then the hon. Gentleman said what a monstrous thing it was not to defer the collection. [*A cry of* "No!"] Well, he would say no more about it, but leave it to the Committee. The hon. Gentleman would find the information he wanted in Sub-section 4 of the clause; and with regard to the question asked as to what was meant by the term "interest" in expectancy, if the hon. Gentleman would turn to Clause 18, page 12, line 18, he would find the words—

> "The expression 'interest in expectancy' includes an estate in remainder or reversion, and every other future interest, whether vested or contingent."

Sir R. WEBSTER (Isle of Wight) said, the Solicitor General, in order to meet certain arguments used by the hon. Member for St. Pancras, said they were to look at Sub-section 4 of the clause. They found by that clause that the duty was to be paid as and when the reversions came in. That brought out in strong relief the objections they had been urging. Where there were three or four successions in a short time, the reversion becoming nearer, the capital value would be larger, and the difficulties which would arise out of these successions had not been provided for. It was said that all the charges were to be piled up until the reversion came in. If that was the only answer that could be given, he should very much hope that the Government would reconsider the matter.

Mr. W. AMBROSE (Middlesex, Harrow) said, the definition referred to by the Solicitor General created a difficulty in this case, because the expression "interest in expectancy" included an interest in the remainder of a reversion. The hon. Member for St. Pancras had given the case of a ground-rent of £5 a year with reversion to the property in a short period. In every case where there was a lease the interest of the landlord was a reversion. Instead of being £5 a year it might be £1,000 a year rack rent, and on the termination of the lease the landlord might be able to get £2,000 a year or more. The interest would include the interest in possession, which would not be included in the term "interest in expectation," as usually understood. Interest in expectation applied where upon the death of somebody a property was to be sold and the proceeds divided among certain individuals. He was not prepared to say that this Amendment met the difficulty, but it was one that needed the further attention of the Government.

Mr. CARSON (Dublin University) said, he had an Amendment further down on the Paper which by reason of the Forms of the House he would not be able to move, and so he wished to mention it now. The Motion before the House at present was, as he understood it, that the words "Allowance shall not be made" shall stand part of the Bill.

The CHAIRMAN: No, to leave out Sub-section 2.

Mr. CARSON said, his Amendment was to the same effect. Therefore, if the Committee now decided that the sub-section was to stand part of the Bill he would be practically shut out from moving the Amendment which stood in his name. He was not going to enter at all into the questions raised and so fully discussed upon the Amendment of the hon. Member for Islington; but he wished to direct the attention of the Government to the very serious proposal that was made in the second sub-section of Section 6. What was the proposal? It was that an executor, in the event of a testator leaving any foreign estate, was not to be allowed, in the first instance at all events, to deduct the amount of any debts due by the testator abroad save to the extent of this foreign estate, and out of this estate alone. The result of that would be that no matter how small might be the amount of property left by a testator abroad, and no matter how large might be his debts, the duty must, in the first instance, be paid, without deducting these debts, by the executor in this country. The debts of the testator and the property abroad had no relation at all under the Bill; and while the executor must pay the duty in respect of assets in this country, he must pay the debts——

Mr. COURTNEY said, he was very unwilling to do so, but he must rise to Order. He understood they had got an Amendment before them moved by the hon. and learned Member which related to Sub-section 4, and had nothing in the world to do with Sub-section 2.

Sir R. WEBSTER: I think the Question has been put as it stands on the Paper. You, Mr. Chairman, have put the Question that the words "An allowance shall not be made" stand part of the sub-section.

Mr. R. T. REID said, he understood that the discussion was in Order.

Sir R. WEBSTER: May I not urge that if the Amendment is withdrawn it can then be put as an addition to the first sub-section, and then you, Sir, need not put the Question which involves the first four words of Sub-section 2. A very serious question arises on Sub-section 2, and we do not want to be shut out from debate upon it.

Mr. R. T. REID was understood to say that this matter had been under discussion for an hour and a-half. He hoped that it was not proposed to re-discuss it.

Mr. A. J. BALFOUR (Manchester, E.): I understand there is an Amendment before the Committee that has been fully debated. If that Amendment be not withdrawn it will be impossible for another perfectly legitimate Amendment to be discussed. No one desires to unduly prolong debate on the Amendment before the Committee; but the real question we have to decide is not whether this matter shall come up for discussion again, but what plan can be devised by which a perfectly legitimate Amendment can be dealt with without an undue prolongation of debate. What we desire is that nothing that is really legitimate shall be kept out of the purview of our discussion.

Mr. COURTNEY: If the hon. Gentleman agrees to withdraw his Amendment on the understanding that the discussion is not to be renewed, that would simplify the whole business.

The CHAIRMAN: If my attention had been called to this originally, I should have suggested that the hon. Gentleman should have moved the Amendment lower down on the Paper. I have pointed out that in my opinion the Amendment ought to come in after Section 4. Perhaps the Committee will be willing that for the convenience of the House the Amendment should be withdrawn. [*A cry of* "No!"]

***Mr. BARTLEY**: I must suggest that this Amendment be withdrawn and that we take a Division upon it as a new sub-section. It is a little awkward to divide to-morrow upon an Amendment which has been discussed to-day.

Mr. H. H. FOWLER: We only object to this protracted discussion being repeated.

The CHAIRMAN: I think the best course would be that this Amendment be withdrawn, and that then the Amendment should be moved as a separate sub-section.

Amendment, by leave, withdrawn.

Mr. BARTLEY moved the following as a new sub-section:—

> "In calculating the principal value of an estate reversions shall not be taken into account, provided that on the sale of such reversion, or on the possessor raising money or any consideration for his interest in such reversion, Estate Duty shall be paid on the value of the reversion as estimated by this section of this Act on the scale given in Section 14 of this Act, according to the aggregated value of the last estate of which the reversion formed a part, and no person shall be able to give a good discharge or receipt for any sale or loan unless it is certified by the Commissioners that there is no claim for Estate Duty thereon, and the Commissioners shall, on application in the prescribed form, if satisfied that there is no claim, give such certificate."

Question put.

The Committee divided:—Ayes 66; Noes 108.—(Division List, No. 101.)

Mr. CARSON (Dublin University) moved to leave out Sub-section 2. He said the effect of the sub-section was that an executor could not take out of the general assets of the deceased any debts due by the testator abroad. If the sub-section was carried, not only would great hardship be inflicted upon the beneficiaries who were entitled to the assets of the deceased, but upon the executor, in consequence of the great length of time that must ensue before the estate could be wound up. He could see no reason in the world why the debts abroad should not be deducted like any other debts of the deceased. Many persons who would have to pay duty, or whose executors would have to pay duty, under this Bill would be merchants and owners in this country carrying on a considerable trade abroad, and consequently a large proportion of their debts might be debts payable abroad. He could understand the sub-section if it said that the creditors of deceased abroad could only resort to the foreign property of the testator, because in that case they would protect the executor from being sued in this country. He would point out that, while the executor would have to go abroad to realise foreign property, the creditors abroad could insist upon payment of their debts, not out of the foreign assets, but out of assets in this country. So far as foreign creditors were concerned, every creditor had a right to be paid by the executor in England out of any assets in his hands. That would dislocate the whole method of computing the duty that had to be paid. If the debts were deducted—the debts which would have to be paid by the executor as others must be paid—the effect would be to reduce the value of the estate, so that upon a given property there might be paid only 4 instead of 5 per cent. The result of that would be that the beneficiaries at home—the parties who were entitled to this money—would be delayed in receipt of the property until the foreign assets had been realised by the executor; and when they had been realised he must frame an entirely different account, not concerning the foreign debts only, but concerning the whole estate, and bringing in and reducing the duty originally paid, say, at 5 per cent. to 4 per cent. The Amendment of the Chancellor of the Exchequer said that if the debts contracted were paid in England the duty might be reduced, and therefore he ought to allow it to be deducted from the total aggregate sum, and if the executor was liable for debts in England he did not think the position taken up by the right hon. Gentleman in putting the Amendment on the Paper was an original one. If debt was payable out of the English assets it was to all intents and purposes English debt so far as the assets were concerned. As regarded the second portion of the sub-section, it seemed to him that a most complicated duty was put upon the executor, and he must say that when people came to realise what were the duties and the complications which were being thrown on the unfortunate executor under this Bill, he did not believe they would meet with a sane man in the United Kingdom who would undertake the duties of an executor. He would have to prepare a new account; he would have to be prepared, if he wanted to get back this money, to satisfy the Commissioners that the personal property of the deceased situated out of the United Kingdom was insufficient to pay the debts. That meant before he got back a shilling of this money he would have to take out an administration or probate, or whatever corresponded to it in the foreign country, and he would then have to proceed as best he could to realise the different classes of property that the deceased might leave there. If he succeeded, well and good. But supposing he found he could not realise them, he must pay expenses out of his own pocket and bring over evidence from these foreign countries that would satisfy the Commissioners. If they threw that duty upon executors then they threw upon them duties which would cause trouble to them, and involve a vast amount of expense in the administration of the estate of the deceased. If they were going to aggregate and consider foreign property in every respect, so far as duty was concerned, as English property, why should they distinguish between the foreign and English debts? He thought if this sub-section were left out it would not take a shilling away from the Chancellor of the Exchequer. This was a matter of administration, and of carrying out the intention of the Act, and, above all, of justice to those who had a right to be enabled to effect the speedy winding up of the estates with which they were concerned. He submitted that the hon. and learned Solicitor General might favourably consider this Amendment.

Amendment proposed, in page 4, line 19, to leave out Sub-section (2).—(*Mr. Carson.*)

Question proposed, "That 'Sub-section 2' stand part of the Clause."

Mr. R. T. REID said, the hon. and learned Member could not have fully considered what would be the effect of the excision of the second sub-section. They were all agreed, he presumed, in regard to the question of foreign assets, that if the duty was to be charged on those assets that duty should be obtained.

But, if the Amendment was adopted, the position would be that foreign creditors might come and obtain payment of their debts from the English assets, and thereby reduce the amount of property in this country liable to the Estate Duty, and there would be no means afterwards of obtaining payment of the Estate Duty out of the foreign assets of the property.

SIR R. WEBSTER said, that with every desire to appreciate the arguments of the hon. and learned Solicitor General, he failed to understand the justice of this sub-section. A foreign asset might be in India, but the debt might be owed in France; and there was not a word in the sub-section as it stood which would have the effect of forcing a foreign creditor with claims against English assets to go against the foreign assets. The Solicitor General seemed to imagine that the sub-section would force the foreign creditor to spare the English assets, and to go against the foreign assets. He (Sir R. Webster) believed there was not one single word in the sub-section which would have that effect. Did the hon. and learned Gentleman deny that foreign assets were to be brought in for the purpose of aggregation or graduation, or that there would be an increased percentage payable in consequence, although the greater part of the foreign assets might be eaten up by foreign debts? Let the Government aggregate if they liked, but, in the name of common honesty, let them not treat a man's estate as being worth £30,000 when, as a matter of fact, it was only worth £15,000. He wished to know whether it was the intention of the Government to have the calculation as to the amount of duty chargeable set right, if it proved to have been erroneous through neglect to include in it the foreign debts? Supposing an estate which was supposed to be worth £50,000 proved to be burdened with £15,000 worth of debt, was the original calculation to be allowed to stand? There was nothing to prevent the foreign creditor coming to England and getting a judgment against the English assets. The clause was wholly inapplicable to such a scheme of taxation as the Government had devised, and he asked the Committee seriously to consider what they were doing before they consented to pass it.

*MR. GIBSON BOWLES said, he could not understand what the Solicitor General meant by saying that this was the law now.

MR. R. T. REID: I would refer the hon. Gentleman to Section 28 of the Act of 1881.

*MR. GIBSON BOWLES said, that was exactly where he joined issue with the hon. and learned Gentleman. He held the Act in his hand, and that section referred exclusively to the property in the affidavit of inventory, which meant the property in this country.

MR. R. T. REID: It deals with debts due from the deceased to persons resident in the United Kingdom. In that case, as in this, debts are to be deducted.

SIR R. WEBSTER: Might I be allowed to point out that, under the Act of 1881, foreign property was not taxed at all, and therefore the analogy would not apply?

*MR. GIBSON BOWLES said, that was just what he was about to say. Section 28 of the Act of 1881, no doubt, provided that the debts to be deducted were only debts due to persons resident in the United Kingdom. But from what were those debts to be deducted? They were to be deducted from the property comprised in the affidavit of inventory, and that included only property in the United Kingdom. Under the present Bill, however, property, wherever situate, was to be aggregated, and yet the debts of foreigners were not to be deducted, although they diminished the property itself. Inasmuch as the Bill proposed to deal with foreign property, foreign debts ought to be deducted, just as English debts were deducted from English property under the Act of 1881. If the Government were prepared to give up the foreign property, as they would have to give it up, he would raise no objection at all to the application of Section 28 of the Act of 1881 to the condition of things to which that section was intended to apply.

MR. GOSCHEN: The trading classes of this country are very much interested in this particular clause, as it will deeply affect our foreign trade. The Solicitor

General has assumed that there is a kind of foreign property which might in all cases be set off against debts due to foreigners, but evidently it would be absurd to say that if there was property in France it could be set off against a debt due in India.

Mr. R. T. REID: I never used the term "set off." I referred to a case in which the English Courts had declined to allow English assets to be divided amongst foreign creditors unless they were satisfied that there were not foreign assets for foreign creditors to deal with.

Mr. GOSCHEN: The argument on which this clause is based is that there is a certain amount of foreign property to be set off against the debts due to foreigners. We say that the assets in one foreign country cannot be brought into account in any degree whatever with regard to debts due in another country. The case has been put of an Englishman who owes money in India but has certain assets in France. As the Bill is drawn the assets in France might be set against the debt due in India, and that debt would have to be deducted. It will be most unjust if there are debts due to foreigners in various parts of the world and those debts are not deducted, just as an English debt would be, from the estate of the deceased. I appreciate the efforts of the Inland Revenue Department to secure a distinct recognition of all the assets, and I understand the meaning of this sub-section to be that the executors must give a proper account of all the foreign assets, and that no debts due to foreigners are to be recognised until all those assets have been brought into the account. I do not think, however, that you can fairly lump everything together in this way. This matter must affect an enormous number of people trading in foreign countries. There may be a manufacturer here who owes money for jute in India and for hides in Buenos Ayres. Those debts represent a diminution in the value of his estate. Is it fair that they should not be taken into consideration? It appears to me that no effort that is made to get hold of property in foreign countries should be allowed to interfere with the deduction of those debts. I feel confident that it cannot be the object or the wish of the Government to inflict any injustice on Englishmen trading with foreign countries and to exclude from the deductions which will probably be made from the estates of such men debts which are due in those countries. I do trust that the Government will see the necessity of dealing fairly and equitably with the case, and that they will not pursue a course which must hamper the transactions of English traders with foreign countries.

Mr. BOUSFIELD (Hackney, N.) thought that the Government might meet the Opposition half way in this matter. He quite followed the argument of the Solicitor General (Mr. R. T. Reid) in reference to having Estate Duty paid on property abroad. That argument, however, only affected the desirability of having the payment made in the first instance on a sort of gross value. It was wholly unnecessary, in fixing the rate of graduation, to take these debts into account. In fixing that rate the actual value of a man's estate must be taken into account. Supposing a man had £20,000 in Belgium and owed £20,000 in France, the two amounts ought to balance one another in fixing the rate of graduation. If the debt of £20,000 were not deducted a fictitious value would be given to the estate, and this would introduce immense complications when the estate afterwards was wound up.

Mr. A. J. BALFOUR: I hope that we may bring this discussion to a rapid conclusion, so that we may proceed with the other business that is before the Committee; but I do think that before doing so we must have some reply to the arguments that have been used. I think it will be admitted by the Secretary of State for India (Mr. H. H. Fowler), who has been present during the Debate, that there is a point to be met. The difficulty is this: that while you propose to reckon among the assets of an Englishman, for the purpose of taxing the money he leaves, that which is owed to him by foreigners, you do not deduct what he owes to them. That is not fair. If the Government will admit that there is here some injustice to be remedied, and will do their best to find some method of meeting it before the Report stage, I hope we may proceed with other business. The question is one of great importance, not so much to those who you have said throughout these discussions are speaking in the interests of real property, but to the great trading classes of the country whose interests have been to a great extent ignored by those who have been considering this Bill.

Mr. JACKSON (Leeds, N.): I do not want to go through the points which have been so ably put by those who have preceded me in this Debate. The Government decline even to attempt to make an answer——

Sir W. HARCOURT: We were just about to make an answer when you got up.

Mr. JACKSON: I was not aware of that, and I will gladly sit down again.

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): I was going to respond to the appeal that had been made by the Leader of the Opposition (Mr. A. J. Balfour) when the right hon. Gentleman rose. I am quite willing to admit that there will be considerable administrative difficulty in carrying this clause out. The Commissioners of Inland Revenue are quite aware of the effect of the clause, and their intention is not to commit an act of unfairness, but to secure in the first instance the payment of the Estate Duty. If there are foreign assets available against foreign debts, the one will under the clause be set against the other, whilst if the foreign assets are inferior to the foreign liabilities the latter will then be reckoned against the English assets. The question is full of difficulties. This is an administrative question, and I am sure that the right hon. Gentleman opposite will recognise that it is one on which the Government must be guided by the officers of the Inland Revenue Department. The Government have no desire to do any injustice in the matter, but they wish to prevent what they believe to be a possible danger—namely, the setting off of foreign debts against English assets, so as to interfere with the payment of the Estate Duty. We will consider the question with the officers of Inland Revenue, and before the Report we hope we shall be able to get over the difficulty.

Mr. JACKSON: I am very glad to learn that the Government are prepared to re-consider this matter. I can assure the Government and the Committee that, from my point of view, this is not simply a question of administrative difficulty. I represent a constituency which may be called a commercial constituency, and there are a great many gentlemen sitting opposite who are in a similar position. I will first put a simple case which, I am sure, the Government will admit must be met. I will take a manufacturer in Bradford, who buys his wool in Australia. Suppose he has bought £50,000 worth of wool in Australia, and owes the money for it, are you going to count the £50,000 worth of wool as part of his assets, and to exclude the debt? That certainly is the proposal of the Bill. You have no business to count the wool as part of the man's assets unless you allow the debt to be deducted. I know the right hon. Gentleman will say that you are going to deduct it afterwards. Then, of course, your administrative difficulty comes in, because by including the £50,000 worth of wool amongst the assets you have put the man into a different category as far as the percentage he has to pay is concerned.

Mr. H. H. FOWLER: In a case of that kind the debt would be allowed in the first instance.

Mr. JACKSON: Well, let me take another case—an everyday case. I happen to be in business, and most of my purchases are made in India, so that my debts are contracted in India. Suppose I am owing £50,000, if you like, for hides bought in India. I happen to have some property in Australia. In the first instance you are going to take as part of my assets the goods bought in India and you are not going to deduct the amount I owe to my Indian creditors until somebody has realised my Australian property and has satisfied the Inland Revenue Commissioners that the amount so realised is not sufficient to pay my Indian debts. How is the executor to satisfy the Inland Revenue Commissioners? Must he satisfy them not only that he has realised the Australian property, but that he has realised its full value? Well, the Government have promised to consider the questions. I have endeavoured to put before them practical cases, and I am sure that those gentlemen connected with commerce who sit behind the Government will admit from their own personal experience and observation that those cases are not merely cases brought forward for the purpose of argument, but are cases of almost daily occurrence in the commercial community.

Sir W. HARCOURT: If the clause be open to the objections which have been stated it shall certainly be amended.

Mr. GOSCHEN said, he thought the Committee might take it that the Government admitted that at all events the property and the debts dealt with should be in the same country. That would be scarcely sufficient. If a man had debts in India and a coffee plantation in Ceylon would it be fair because he had that coffee plantation to refuse him the power of deducting the debts in India?

Mr. CARSON: After the statement made on behalf of the Government, I ask leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

On Motion of Sir W. Harcourt, the following Amendment was agreed to:—Page 4, line 20, after "Kingdom," insert "unless contracted to be paid in the United Kingdom."

On Motion of Mr. Butcher, the following Amendment was agreed to:—To add, after the words last inserted "or are charged on property situate within the United Kingdom."

Mr. R. T. REID: I propose to ask to withdraw Sub-section 3 of the clause. It relates to dealings by the deceased with property for money or money's worth. This matter has been discussed several times, and the Government are under a pledge to bring in a clause dealing with the whole question. I hope to put that clause down on Monday, and it will cover the entire ground of this sub-section.

Amendment proposed, to leave out Sub-section 3.—(*Mr. R. T. Reid.*)

Question proposed, "That Sub-section 3 stand part of the Clause."

Sir R. WEBSTER pointed out that the sub-section was limited to transactions by the deceased, and said that consideration ought also to be given to dealings by other persons who were legally entitled to deal with the property.

Question put, and negatived.

Mr. A. J. BALFOUR: The Amendment which I now have to move is the one which the Chancellor of the Exchequer was good enough to tell the Committee earlier in the evening he was prepared on behalf of the Government to accept. I am glad he is going to accept it, for, though I do not think that in any important sense it modifies the provisions of the Bill or alters the principles he announced in his Second Reading speech as governing his policy upon this matter, it will, I think, allay some fears with regard to the method in which the valuation of the principal value of an estate is to be taken. The Amendment itself applies only to agricultural land. I do not pretend that it meets the difficulties or the grievances which I recognise as attaching to the Government plan of dealing with urban land, with works of art, and with other forms of property which bring no income in to their possessor——

Sir W. HARCOURT here made a remark which did not reach the Reporters' Gallery.

Mr. A. J. BALFOUR: I will take advantage of the right hon. Gentleman's interruption to deal with the Amendment, first, as regards the Preamble, and then as regards the proviso. The general principle laid down in the first paragraph of my Amendment applies to all property. I think that if the Government are going to proceed at all by way of levying a large part of their revenue upon property left by a deceased person it is only fair that the actual value of that property should be estimated in all cases, not according to the income which it brings in, but according to the value it would fetch at a forced sale. By a forced sale I mean a sale which has to take place at a particular time, irrespective of whether that time is favourable for a sale of that particular kind of property or not. If you are going to deal with the actual value the only conceivable way of dealing with it is by taking the property at the time of the death and estimating what it would fetch if sold in the open market. The Government have laid down this principle largely with the view of throwing additional taxation on urban and other property whose income does not correspond with its value. I go so far with the Government as to admit that that kind of property should bear its fair share of taxation; where I differ from them is in thinking that they should not exact the full value or the capital value when it depends upon some future increment until that future increment has been reached. It may be, and I think is, rather hard, and in some respects rather absurd, to tax the speculative value of property which does not bring in a present income. You may say that property is worth so much because at some future time it will bring in so much; but that is a matter of speculation, and, speaking for myself, I do not think it desirable or even fair that you should exact from the owners of this kind of property the amount of the Death Duty until the speculative prospective value has been realised. When it has been realised, exact to the uttermost farthing what that property owes to the public; but I do not myself think it fair that you should exact from it a Death Duty which the owner cannot possibly pay if he depends merely upon the income of the property. I am sorry, therefore, that the Government have adopted a plan which may make it necessary for the owner to borrow in order to pay the Death Duty. My Amendment in the main does not include the urban property or property which has a speculative value, but deals chiefly with agricultural property. It is to the effect of the second paragraph that I desire to call the attention of Members. The Government, by their plan of taxing the capital or principal value, hope, as I said before, that they will bring into their net at once not only the urban property in so far as it produces a present income, but that property in so far as it has a present value based upon the expectation of the future. If they take that view and claim that advantage, they must take the corresponding disadvantage of estimating agricultural land purely upon its actual value; it must not be estimated simply upon the amount of income it may bring in, but upon its future value, as shown by the prices which can be obtained in the open market for land in the same neighbourhood. The main object of my Amendment is to secure that the owners of agricultural land, which is practically or very nearly unsaleable, shall pay upon the value which such land will fetch in the open market. At present the Inland Revenue Authorities are in the habit of estimating the value of such property not according to what it will fetch in the open market, but according to some value which they gather it will fetch because it has a certain income. It ought to be estimated on the principle the Government have laid down, simply according to the money it would fetch if put under the hammer at the time its owner dies. I certainly am of opinion that if this principle, which is obviously equitable if the views of the Government be accurate, be adopted it will really diminish greatly the burden which certain owners of agricultural land feel will be thrown upon their successors if the present proposals of the Government are carried into law. So far I have dealt simply with the mode of estimating the gross value—namely, by requiring the Inland Revenue to make some estimate of what property would fetch in the open market, subject, of course, to an appeal to the High Court. I feel, however, that we ought not to leave it to the Department absolutely to settle questions of this great importance, and that, in the interest both of the Department itself and of the owners of property, they ought to know what is the superior limit beyond which the value of property of this character will never be estimated for the purposes of the Death Duty. It is in order to carry out that object that I have framed the last few lines of the second paragraph of my Amendment. I there lay it down that there shall in no case be more than 25 years' purchase. Of course, I admit that 25 years' purchase is probably far too much for a great deal of the agricultural land of this country. There is nothing in the Amendment, however, which in the slightest degree suggests that 25 years is a limit which ought to be approached, nor do I put it down as a guiding principle to direct the Department as to what value they should put upon land. It is merely, as I have said; a superior limit, and nothing but a superior limit. The Department are directed in the most explicit terms by the first part of the Amendment to consider not what the income of the possessor of the property may be nor what number of years' purchase they would like to assess his property at, but what the property would fetch in the open market at that particular moment. I have introduced a provision into the Amendment for determining what constitutes the net income, 25 years' purchase of which gives us the superior limit, beyond which the valuation of agricultural property is not to extend. I think we ought to acknowledge that the Government have endeavoured to meet us in a fair spirit with regard to the abatements from the gross income which they allow in making the estimate. It has always been an extremely difficult thing to determine what constitutes the net annual value of agricultural property, and probably every owner of property would be inclined to give you a different view of what he meant by net annual value. The abatements included in my Amendment are, broadly speaking and without going into details, insurance, repairs, public burdens and management. I think that these four heads do on the whole include all that we can ask the Government to allow us as the difference between the gross income and the net income of property. I do not say that the contention of the Government is without force, that outgoings other than repairs should be included. Anybody who has set to work to devise a clause which shall include not only repairs but great structural alterations, great schemes of drainage, cottage construction, and so on among the ordinary outgoings of property, must have felt he had engaged in a task which he could hardly bring to a successful issue. The four great heads of insurance, repairs, public burdens, and management do, I think, on the whole include all we can fairly ask the Government to concede as abatements upon the gross income, in order to arrive at the net income; and, for my own part, I beg to express my thanks to the Government for the course they have taken in this matter. I need not dwell longer upon an Amendment which has already been accepted, except to say that hon. Gentlemen who are interested in agricultural property must have seen what we gain by the adoption of this Amendment. In the first place, we secure that the property shall be estimated upon the market value at the time of the death of the deceased—to use the somewhat clumsy phrase that appears in each clause of this Bill; in the next place, we secure a superior limit of 25 years' purchase; and, in the third place, we make it plain that the net income is to be estimated after taking into account certain deductions, which up to the present date have not, I think, been recognised in any Act of Parliament. These are not inconsiderable objects to attain, and I desire to express my own thanks to the Government for the spirit in which they have met us, and which I desire in every way to reciprocate.

Amendment proposed, in page 4, line 34, at end, insert—

"The principal value of any property shall be estimated to be the price which, in the opinion of the Commissioners, such property would fetch if sold in the open market at the time of the death of the deceased.

"Provided that, in the case of any agricultural property, where no part of the principal value is due to the expectation of an increased income from such property, the principal value shall not exceed twenty-five times the annual value as assessed under Schedule A of the Income Tax Acts, after making such deductions as have not been allowed in that assessment and are allowed under 'The Succession Duty Act, 1853,' and making a deduction for expenses of management not exceeding 5 per cent. of the annual value so assessed."—(*Mr. A. J. Balfour.*)

Question proposed, "That those words be there inserted."

*SIR W. HARCOURT: It is not necessary for me to add many words to what the right hon. Gentleman the Leader of the Opposition (Mr. A. J. Balfour) has said. It is a great satisfaction to the Government to know that as far as it goes this Amendment will be satisfactory to the great interests on behalf of whom in this respect he speaks. The first part of the Amendment expresses what really has always been the intention of the Government. We always meant that the principal value should be the market value. I stated when this measure was introduced that it was to be what the property would sell for at the time. As regards agricultural land, I said at a very early part of the proceedings I was very desirous that the case of such land should be met in a fair and a favourable spirit. I also said in introducing this measure to the House that, though we desired that the principle of equality in charge should prevail, we wished that the method of levying the charge should be made as far as possible appropriate to the particular character of the property on which it was placed. I said we had a perfectly open mind as to the manner of levying the charge, and that we were very desirous of learning as far as we could in the discussion of the matter what was the best and fairest manner of adapting the method of levying the charge to the character of the property dealt with. That agricultural land has a character different from other classes of property no one will deny; it is let at what is often called a rack rent, and where that is the case the annual value is really the measure of its capital value. In this respect agricultural land differs from some other kinds of realty, and therefore it did seem to us that there was a fair ground for treating agricultural land in accordance with its natural characteristics. This Amendment seems fairly to deal with the matter, and there is a great advantage I think in its form, inasmuch as it provides for the adoption of the Income Tax value which is already ascertained and will render it unnecessary to obtain several valuations upon each class of property. By this means you escape many difficulties that might otherwise be raised with reference to timber, and so on. The Amendment, then, takes the allowances under the Succession Duty Act and adds a new allowance, which has never before been claimed, for expenses of management. These seem to be the elements of the case, and I am very glad to think that the Government are able to accept a proposal which seems to be satisfactory to the right hon. Gentleman and his supporters.

*MR. A. J. BALFOUR (Manchester, E.): There is one thing I wish to make clear. In agricultural property I include practically all kinds of real property other than land used for the purpose of building, or with a prospective building value. I include parks, mansions, houses, pasture and tillage farms.

SIR W. HARCOURT: As well as agricultural farms.

MR. A. J. BALFOUR: I understand, according to the view of the Government, that these things are all included in the words "agricultural property," and I desire it to be on record that the meaning of the Government in accepting the Amendment is that the words "agricultural property" include all these various kinds of property which I have endeavoured to enumerate, and not merely farms and land which are used for purposes of tillage or pasture.

MR. HENEAGE (Great Grimsby) said, a fair and reasonable compromise had been arrived at, and there was now a fair basis on which agricultural land could be fairly assessed. He understood from what the Leader of the Opposition had just stated that agricultural land included every sort and description of land, whether small allotments or large farms. He did not wish to raise the question of urban property when they were discussing agricultural land, but there could be no doubt that what was required when there was an assimilation between real and personal property was that there should be some deduction in order to get a fair value to start with.

MAJOR DARWIN (Staffordshire, Lichfield) said, he was very glad that the Government had seen their way to accept this Amendment, but he would have also liked that the right hon. Gentleman the Leader of the Opposition had been able to persuade the Government to accept his views with regard to urban land. He thought the Commission had looked at such lands too much from the point of view of the owner. There were several other points of view which ought not to be overlooked. There had been several allusions during the Debates to places like Holland House, where the prospective value was very great, but where the annual value was very small. He thought it was generally admitted that the result of the Bill would be to throw such estates as that into the market in the course of time, because it was practically certain that the duties in respect of successive deaths would be too much for anyone to stand the strain. This would be generally agreed, but he did not think the

Commission or the country realised how this same circumstance would apply to small estates equally with large. As an illustration of what he meant he would take the case of a row of cottages with gardens. It seemed to him practically certain that the system of estimating land according to its prospective value would in time have the result of taking away those gardens from the cottages where it would be possible to take them. Wherever it would be possible to build on a vacant space in towns he believed it would be built on. If they estimated duties on the prospective value of land, then the builders were perfectly certain to endeavour to realise this prospective value, and the result of this method of taxation would be to increase the overcrowding of the towns. Anyone who looked to the American system of taxing prospective values would see the disastrous results which it had on the town populations. For this reason it seemed to him that it would have been much better if the Government could have been induced to adopt some different view with regard to urban land. If the proposed system of taxation were put in force another result would be to overcrowd the towns and to increase the actual value of urban lands. From this point of view it appeared to him that the result would be simply disastrous to the towns.

THE CHAIRMAN: The hon. and gallant Gentleman is going now considerably beyond the scope of the Amendment.

MR. CHAPLIN (Lincolnshire, Sleaford): I hope the right hon. Gentlemen who are naturally anxious to make progress with this Bill will allow me to say one word on this Amendment. I understand it is the view of the Chancellor of the Exchequer that generally speaking agricultural land is let at a rack-rent. That is to say, that the annual value of the land should be taken as the measure of the actual value. I would like to say one word on this point so that it may be on record. I do not agree, in the first place, that agricultural land is usually let at a rack-rent, and that the annual value of land at present in many districts of the country can be safely taken as a measure of the actual value. And for this reason, that there are districts in which, although agricultural land may still let for a certain rent, it is almost impossible in those very districts to find a purchaser for it at any price whatever. I merely wish to state this in order that there may be no mistake of the view we take on this side of the House on this question, although I am quite willing to recognise the conciliatory spirit which the Chancellor of the Exchequer has manifested.

*MR. GIBSON BOWLES said, he wished to say a few practical words on two practical points. One was that the value of land was to be deduced from the assessment under Schedule (A). He did not quite know how the Government were going to ascertain the valuation under Schedule (A), for the Inland Revenue Commissioners were without any right of access to the records of the Income Tax Commissioners. It would be found necessary, he thought, that some further clause should be added to the Bill, because the Income Tax Commissioners were at present precluded from disclosing any information in their possession. Another point was that the provision to which he was referring was represented as a concession on the part of the Government—and he would admit it was to some extent a concession—but he would point out that the Government had driven a rather hard bargain as to the number of years purchase. They had taken 25 years' purchase as the maximum, but so high a maximum had never yet been fixed up to the present with regard to land. The principal value at which land was at present taken for the purposes of the Succession Duty was 24 2-5th years'purchase, and the practical point he desired to make was that inasmuch as the Succession Duty was maintained in its present condition in the Bill, the awkward result would follow that the Succession Duty would be levied on 24 2-5th years' purchase, while the Estate Duty under the same Bill would be levied on 25 years' purchase. He thought this rather an awkward contradiction in the assessment of the value of property, and that it would be necessary to amend it in some way.

MR. HEYWOOD JOHNSTONE (Sussex, Horsham) desired to know whether timber and woods which were not let at a rack-rent, but which at the same time were valued under Schedule (A) for Income Tax, would be within the scope of the Amendment.

Sir W. HARCOURT: I understand that taking the Income Tax valuation the Amendment would appear to cover the question of timber.

Question put, and agreed to.

*Mr. T. H. BOLTON moved, in page 4, line 35, after the word "expectancy," to insert the words "only one." He did not propose to repeat the arguments that were used in the earlier discussions during the evening, and which bore on Sub-section 4. He would just ask the Government to consider how far this sub-section carried out what it professed to carry out. It professed to provide that the duty on the value of reversions should be paid with the rest of the Estate Duty, or postponed until the reversions fell in. As he had pointed out, there might be several successions before a reversion actually came into possession, and in order that there might be no misunderstanding as to the duty to be paid—that there should be one payment of duty in respect of reversion—he proposed to insert the words "only one" after "expectancy" in line 35. This Amendment was suggested, after very careful consideration, by the Council of the Incorporated Law Society as necessary to give effect to what was supposed to be the intentions of the Government. He did not wish to elaborate the point, but merely desired to make the matter clear.

Amendment proposed, in page 4, line 35, after the word "expectancy," to insert the words "only one."—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT: We do not consider that these words are necessary to give effect to the intentions of the Government.

Amendment, by leave, withdrawn.

*Mr. GIBSON BOWLES moved, in page 4, line 36, after "paid," insert "at the option of the beneficiary." He presumed that this Amendment expressed the intention of the Government, although he would confess that he was not quite sure that he understood what the clause meant, because it seemed to him to be almost identical with the Amendment of the hon. Member for Islington, which had been negatived previously by the supporters of Her Majesty's Government. He hoped the Government would accept his Amendment.

Amendment proposed, in page 4, line 36, after the word "paid," to insert the words "at the option of the beneficiary."—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT: The word "beneficiary" would hardly meet the requirements of the case. But if the hon. Member will put instead the words "at the option of the person accountable for the duties," we will accept his Amendment.

Mr. GIBSON BOWLES: I move it in that form.

Amendment proposed, in page 4, line 36, after the word "paid," to insert the words "at the option of the person accountable for the duties."—(*Mr. Gibson Bowles.*)

Question, "That those words be there inserted," put, and agreed to.

Sir W. HARCOURT (for the Solicitor General) proposed, in page 5, line 6, after the word "ascertained," to insert, as a new Sub-section, the words—

> "The value of the benefit accruing or arising from the cessor of the interest of a deceased person in any property shall—
>
> (a) if the interest extended to the whole income of the property, be the principal value of that property; and
>
> (b) if the interest extended to less than the whole income of the property, be the principal value of an addition to the property equal to the income to which the interest extended."

*Mr. GIBSON BOWLES thought the Committee should have some little explanation of the intention of the Government in moving this Amendment. He himself might have moved an Amendment to line 5 previous to the Amendment of the Solicitor General, so as to raise the question of how the value of the estate was to be ascertained. Perhaps this Amendment of the Solicitor General would cover his objection, and he hoped there would be some explanation of the Amendment given.

SIR W. HARCOURT said, there might be two different cases requiring to be dealt with: one case where the whole property was affected, and the other where it was intended to affect less than the whole income of the property.

MR. R. T. REID said, the Amendment was a supplementary Amendment to the Amendment which he had moved, and which was carried, upon Clause 2, Sub-section (b). He then said he would bring in words to explain what was the meaning of the words "benefit accruing or arising by the cession of such interest." What was to be deemed "benefit accruing by the cession of such interest"? They were not here dealing with interest of a problematical character, such as annuities. An annuity for a fixed term of, say, 50 or 60 years continued irrespective of the death of anybody, and was dependent merely upon a particular date. Therefore, if a man died holding an annuity of that character its value depended merely on the term of years there was unexpired, and on the value of the annuity itself. Different considerations arose when dealing with what was in substance settled property. In the first place, there was a life interest in an estate, and in the end a form of settlement from A to B for life or remainder in fee; but of course there might be limitations. What, then, was to be deemed a benefit accruing or arising by the cession of such interest? The view was pretty obvious. It was this: they were not estimating the value of the property which the deceased person had. What they were valuing was the benefit that arose to the property of which he was charged by being released from further obligation. The first clause of the Amendment which he was moving ran as follows:—The value to beneficiary shall,

"if the interest extended to the whole income of the property, be the principal value of that property."

He would illustrate that again by referring to the case he had previously put of a life interest followed by an entail or estate in fee. When the person sold the life interest dropped and the full settlement duty was paid upon the benefit accruing or arising from cession of the interest of the deceased person. That was to say, it was paid upon the whole value of the property in settlement which by reason of the death had been released from the encumbrances which covered the entire property. The second sub-section of the Amendment was as follows:—

"(b) If the interest extended to less than the whole income of the property, be the principal value of an addition to the property equal to the income to which the interest extended."

That simply meant that if the life interest was in half the property then there would be only half the property realised by the cession of that interest. That was all he thought he need say on the subject, and he begged to move the Amendment.

Amendment proposed, in page 5, line 6, after the word "ascertained," to insert as a new sub-section, the words—

"The value of the benefit accruing or arising from the cessor of the interest of a deceased person in any property shall—

(a) if the interest extended to the whole income of the property, be the principal value of that property; and

(b) if the interest extended to less than the whole income of the property, be the principal value of an addition to the property equal to the income to which the interest extended."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*MR. GIBSON BOWLES said, he was not quite sure that the Amendment carried out what was intended. Clause 2, Sub-section (b) applied to benefit arising by the cessor of any interest whether of the deceased or anybody else. The Amendment only applied to the cessor of the interest of the deceased, and was therefore much narrower than the sub-section. If there was a cessor of the deceased's interest under the Amendment then the property became chargeable in the way set forth, but it did not refer to cessor upon his death of the interest of any other person. It seemed to him, therefore, that the Amendment did not carry out what the Solicitor General imagined it did—namely, the amplification of Clause 2, Sub-section (b.)

MR. BYRNE said, he could not at all make out how this would read in with

Sub-section (d) at the top of page 5. There seemed to be something wanting in the language. The words read—

> "Together with the rest of the estate as originally ascertained."

Then came in the proposed continuation—

> "The value of the benefit accruing or arising from the cessor of the interest of a deceased person in any property shall, if the interest extended to the whole income of the property, be the principal value of that property," &c.

It was simply a clerical point, but there seemed to be something wanting.

MR. R. T. REID said, it was a new sub-section.

MR. BYRNE said, if it was meant to be an entirely new sub-section that answered his question.

MR. R. T. REID thought the words, "benefit arising from the cessor of the interest," were quite clear even without the words "of a deceased person." With those words omitted, the purpose would be equally effected; but perhaps it would be better to retain the words, though it was scarcely worth arguing.

MR. MATTHEWS said, he would like to ask a question going to the substance of the clause, and he took the simplest possible case by way of illustration. Suppose he settled £10,000 upon his son, who would enjoy the income for his life, and then upon his son's widow for her life, and after that the money to return to him. Was he really to understand that the Solicitor General was going to treat the whole of that £10,000 as part of the estate of his son's widow? It would go from her and her heirs; she could not dispose of it in any way; it would return to the settlor. To use the language of the clause, the cessor of the interest of a deceased person would extend to the whole income of the property, and would be regarded as part of the estate aggregated with other property, and pay duty.

MR. R. T. REID said, this had been repeatedly discussed and explained. It was perfectly true that wherever there was an effective settlement it would be so treated, as, for instance, on A for life, B for life, afterwards on a third life, with return to settlor. There being a settlement, it was intended there should be once for all a payment in respect to the whole subject of the property. Of course, it must be paid at once; but it was not intended that it should be paid more than once. The payment must either be made on the dropping of the first life, or the payment must wait until the end of the settlement; but that would mean, perhaps, postponement for a long period of 50, 60, or 70 years. On several previous occasions he had fully explained this. It was necessary that on the dropping of the first life all property should pay; but, of course, the various interests would contribute; it would not all fall upon the first life.

MR. MATTHEWS said, that hardly answered his question. The Solicitor General said in general terms that the Estate Duty would be paid once; but his point was, that the widow's estate would be made to bear the duty, though her estate got no benefit from the fund, the beneficial interest of which went to someone else.

MR. R. T. REID said, it was not a question of the widow's estate. The duty would be allocated to each interest under the settlement, and that answer he thought the right hon. Gentleman would accept.

MR. TOMLINSON said, it should be noted that for the first time the interest of widows was to be treated in this exceptional manner.

Question put, and agreed to.

Committee report Progress; to sit again upon Monday next.

SAVINGS BANKS (SOCIETIES) BILL.
(No. 233.)

COMMITTEE. [*Progress, 14th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 5.

Amendment proposed, in page 2, line 28, to leave out the words "and applied solely."—(*Mr. A. Morley.*)

Question again proposed, "That the words 'and applied solely' stand part of the Clause."

MR. BARTLEY (Islington, N.): I think we have some reason to complain that this Bill is completely changed since it was introduced and read a second time. When the Bill was read a second time it had a definite object and was limited to the provident funds of these Societies. On that ground, and the object being one with which I had a great deal of sympathy, I allowed the Second Reading to pass without discussion. But now the purpose is totally different, and the Bill will enable any amount to be paid in by these Trade Societies without limit. This raises a very important point—namely, whether these Societies should not rather buy Consols than accumulate large funds in the Savings Banks under the guarantee of the community. Upon that point I should like a discussion, but I have no wish to stop the progress of the Bill now if the Postmaster General will agree to set down the next stage for some ten days hence, so that we may have the Bill reprinted in its amended form, and that those who have given thought to the subject may suggest Amendments and raise a short discussion as to the propriety of inducing Societies to buy Consols rather than to resort to this method.

*THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): I think the suggestion of the hon. Member is a very reasonable one, and I shall be happy to accede to it, taking the Report stage on Friday next.

MR. W. BROMLEY-DAVENPORT (Cheshire, Macclesfield): I have offered opposition to this Bill, and for this reason: The hon. Member (Mr. Bartley) can speak with great experience of Penny Banks, and the right hon. Gentleman, of course, has great interest in the Post Office Savings Banks, and I have a little experience—I do not say it is great—of Trustee Savings Banks, and feel very jealous indeed of an extension of the privileges extended to Trustee Savings Banks. It must be remembered that these Trustee Banks rely on the public spirit and generosity of people who lend their credit for the benefit of those who could not stand alone. But there can be no reason why they should lend their names for the benefit of those able to invest elsewhere, such as Trades Unions. Since the Bill was read a second time a provision has been introduced to enable Trades Unions to derive the benefit of Savings Bank legislation, and I do think it is a strange thing that hon. Members should seek to derive benefit from the credit of those they seem anxious in other ways to destroy. Certainly, for myself, I do not propose to oppose the Bill to-night. After the conversation I have had with the Postmaster General, and the assurance he has given, I do not wish to attempt to prevent the Bill passing, but I hope the right hon. Gentleman clearly understands that during the week which will elapse before the House is asked to take the next stage we shall consider carefully what the Bill will do, and it does not follow at all that because we allow it to pass through Committee to-night we shall allow it to pass its future stages after 12 o'clock without debate.

Question put, and negatived.

Remaining clauses and Schedule agreed to.

Bill reported; as amended, to be considered upon Friday next.

SEA FISHERIES (SCOTLAND) BILL.
(No. 214.)

SECOND READING.

Order for Second Reading read.

Objection being taken to Further Proceedings,

MR. ANSTRUTHER (St. Andrews, &c.): May I appeal to hon. Members to allow the Bill a Second Reading. Its principle has been explained and assented to on previous occasions, and I am anxious to take this stage so that Amendments may be printed, and we may see what the opinion of the House is.

Further objection being taken,

MR. ANSTRUTHER moved that the Order be discharged.

Motion agreed to.

Order discharged: Bill withdrawn.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 4) (BIRMINGHAM CANAL) BILL.—(No. 252.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 5) (REGENT'S CANAL) BILL.—(No. 253.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 6) (RIVER LEE, &c.) BILL.—(No. 254.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 7) (RIVER ANCHOLME, &c.) BILL.—(No. 263.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 8) (RIVER CAM, &c.) BILL.—(No. 264.)

Read a second time, and committed.

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER (No. 9) (RIVER LARKE) BILL.—(No. 265.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 10) (CANALS OF THE CALEDONIAN AND NORTH BRITISH RAILWAY COMPANIES) BILL.—(No. 266.)

Read a second time, and committed.

CANAL TOLLS AND CHARGES PROVISIONAL ORDER (No. 11) (LAGAN, &c., CANALS) BILL.—(No. 267.)

Read a second time, and committed.

CANAL RATES, TOLLS, AND CHARGES PROVISIONAL ORDER (No. 12) (GRAND, &c. CANALS) BILL.—(No. 268.)

Read a second time, and committed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 14) BILL.—(No. 271.)

Read a second time, and committed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 195.)

Reported, with Amendments [Provisional Order relating to Bromsgrove Union (No. 1) not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 222.)

Reported, with Amendments [Provisional Order relating to Acton, Chiswick, and Hanwell not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.—(No. 228.)

Reported, with Amendments [Provisional Order relating to Stevenage not proceeded with; remaining Orders confirmed]; Title amended; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 229.)

Reported with Amendments [Provisional Orders confirmed]; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 230.)

Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 17) BILL.—(No. 248.)

Reported, with Amendments [Provisional Order confirmed]; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL.—(No. 255.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time upon Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL.—(No. 256.)

Reported, with Amendments [Provisional Order confirmed]; as amended, to be considered upon Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL.—(No. 165.)

Reported, with Amendments [Provisional Order confirmed]; Report to lie upon the Table, and to be printed.

Bill, as amended, to be considered upon Monday next.

MESSAGE FROM THE LORDS.

That they have agreed to,

Public Works Loans Bill, without Amendment.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Gas and Water Works Facilities Act, 1870,' relating to Bishop's Watham Water, Blandford Water, East Surrey Water, Tilehurst, Pangbourne, and District Water, and West Cheshire Water." [Water Orders Confirmation Bill [*Lords.*]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Crystal Palace District, Oswestry, Plymouth, Shropshire (Shrewsbury), Wakefield, and Yeadon." [Electric Lighting Provisional Orders (No. 3) Bill [*Lords.*]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Aberdare, Birmingham, Chelmsford, and Guildford." [Electric Lighting Provisional Orders (No. 4) Bill [*Lords.*]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade, under 'The Gas and Water Works Facilities Act, 1870,' relating to Newquay (Cornwall) Gas, North Bierley Gas, Uttoxeter Gas, and Worthing Gas." [Gas Orders Confirmation (No. 2) Bill [*Lords.*]

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 259.)

Read a second time, and committed for Monday next.

CONTAGIOUS DISEASES (ANIMALS) BILL.—(No. 260.)

Read a second time.

Message from the Lords [19th March] read,—"That it is desirable that all Statute Law Revision Bills and Consolidation Bills of the present Session be referred to a Joint Committee of both Houses of Parliament;" and the Resolution of this House of the 2nd April, concurring with the Lords in the said Resolution, read.

Bill committed to the Joint Committee on Statute Law Revision, &c. Bills.

Message to the Lords to acquaint them therewith.

LOCAL COURTS OF BANKRUPTCY (IRELAND) BILL.—(No. 197.)

Considered in Committee.

(In the Committee.)

Clause 1.

And, Objection being taken to Further Proceeding, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again upon Tuesday next.

WATER ORDERS CONFIRMATION BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 283.]

ELECTRIC LIGHTING PROVISIONAL ORDERS (NO. 3) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 284.]

ELECTRIC LIGHTING PROVISIONAL ORDERS (NO. 4) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 285.]

GAS ORDERS CONFIRMATION (NO. 2) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 286.]

PILOTAGE BILL.

On Motion of Sir Albert Rollit, Bill to amend the Law relating to Pilotage, ordered to be brought in by Sir Albert Rollit, Mr. Charles Wilson, Sir Seymour King, Mr. Clarence Smith, Commander Bethell, and Mr. Wilson Todd.

Bill presented, and read first time. [Bill 287.]

House adjourned at twenty minutes after Twelve o'clock till Monday next.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Monday, 18th June, 1894.

COMMISSION.

The following Bills received the Royal Assent:—

1. Industrial and Provident Societies Act, 1893, Amendment.
2. Solicitors' Examination.
3. Trustee Act, 1893, Amendment.
4. Public Works Loans.
5. Pier and Harbour Provisional Orders (No. 1).
6. Local Government Provisional Order (Housing of Working Classes).
7. Local Government Provisional Orders.
8. Local Government Provisional Orders (No. 2).
9. Local Government Provisional Orders (No. 3).
10. Local Government Provisional Orders (No. 4).
11. Local Government Provisional Orders (No. 6).
12. Local Government (Ireland) Provisional Order (No. 4).
13. Local Government (Ireland) Provisional Order (No. 8).

LONDON COUNTY COUNCIL (TOWER BRIDGE SOUTHERN APPROACH) BILL.

SECOND READING.

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2a."

*THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY) said, it would be convenient to point out that presumably it would be impossible to proceed beyond the stage of Second Reading until the Report of the Betterment Committee had been received.

THE MARQUESS OF SALISBURY had no doubt that if the Bill was pressed forward now the clause dealing with the betterment question would occasion controversy, and therefore he supposed that for their own interests the promoters would not desire to do so until the Committee now deliberating on the question had reported. The House had expressed an opinion on the subject.

THE LORD CHANCELLOR (Lord HERSCHELL) said, a Resolution had not been passed by the House. An Amendment had been made in a particular Private Bill, and there was nothing to stand in the way of it. Probably it would be better to postpone the further stage until the Report had been made by the pending Committee. It was an Amendment upon a particular Private Bill at the time.

THE MARQUESS OF SALISBURY said, with great deference to the noble and learned Lord, it was an indication of the opinion of the House which no Committee could object to. It came under no Standing Order, nor any Order at all, but was an expression of the opinion of the House, which, in making their Report, the Committee was bound to take notice of.

THE LORD CHANCELLOR (Lord HERSCHELL) said, it was an expression of opinion upon an Amendment in a Private Bill under the then existing circumstances, but it did not in the least follow that that would be the expression of opinion of the House at all times.

THE MARQUESS OF SALISBURY said, the Bill was exactly the same.

THE LORD CHANCELLOR (Lord HERSCHELL) said, the fact that it was upon a particular Private Bill at the time in the particular circumstances was a material point to be considered.

*THE EARL OF ONSLOW hoped that, having consented to the Second Reading on the understanding that the Committee stage would not be taken till the Select Committee had reported, that the House would be given another opportunity of expressing an opinion on the Bill before it passed into law.

*THE EARL OF MORLEY had not intended to imply that the Bill could not be proceeded with. At the same time, it was quite clear there had been a distinct expression of opinion by the House on the question of betterment; and till the House by a subsequent expression of opinion had rescinded or modified the resolution of last year, any Committee would practically be bound to act in accordance with that resolution.

LORD HALSBURY, as Chairman of the Committee which had been considering the question, suggested, in the interests of the promoters of the Bill, that it would be very undesirable for their Lordships to send the Bill forward to the Committee stage until that Committee had reported.

THE LORD CHANCELLOR (Lord HERSCHELL) desired to point out that it was very desirable indeed the Committee's Report should be made as soon as possible, and hoped that, at all events, it was not intended to kill the Bill.

Motion agreed to; Bill read 2ª, and committed: The Committee to be proposed by the Committee of Selection.

CAMBRIDGE CORPORATION BILL.

THIRD READING.

Bill read 3ª (according to Order), with the Amendments.

*LORD LEIGH moved an Amendment to leave out Clause 6 and insert a clause making Section 28 of the Town Police Clauses Act, 1847, apply within the borough of Cambridge in the case of

> "every common prostitute loitering or being in a street or public place for the purpose of prostitution or solicitation."

As an old Cambridge man 50 years ago he well remembered the old state of things, when the University proctors had the power of taking up any woman on suspicion and putting her in the Spinning House. The present proposal was a great improvement upon that; but still it was dangerous to give the police power to deal with a woman waiting in the streets as a prostitute, unless she was actually seen to be soliciting. The object of the Amendment was that the police should not have power to take up a woman on suspicion and unless she were seen soliciting. A poor woman going home after her day's work might be merely talking to a friend she had met, and it would be very dangerous to put in the hands of a policeman the power of assuming that she was a common prostitute. He therefore desired to make it compulsory on the police to prove, in arresting a woman, that she was soliciting for the purpose of prostitution.

The Earl of Morley

Amendment moved, to leave out Clause 6, and insert the following Clause:—

> "Section 28 of the Town Police Clauses Act, 1847, shall, for the purposes of its application within the borough of Cambridge, be read and have effect as if the following paragraph were therein inserted; (that is to say),
>
> Every common prostitute loitering or being in a street or public place for the purpose of prostitution or solicitation."

THE DUKE OF DEVONSHIRE said, he regretted, on behalf of the University of Cambridge, that he was unable to assent to the Amendment. Many of their Lordships were aware of the circumstances under which this Bill had been introduced and had now reached its Third Reading. The University of Cambridge had from very ancient times been invested with very extensive powers of a police character, dealing with vagabonds, prostitutes, and other suspected persons. Those powers had from time to time caused a good deal of conflict between the University and the Municipal Authorities, and, although it was generally admitted that the powers had on the whole been exercised with moderation, it was felt that they were not altogether suited to modern ideas and to modern circumstances. This had led recently to considerable discussion between the University and Municipal Authorities, and the result had been that the compromise embodied in the Bill had been adopted, with the unanimous approval of the Town Council and of a town's meeting. Under the Bill the law for Cambridge would be assimilated to that which had long existed at Oxford, and would be brought much more into assimilation with the ordinary law which prevailed in every other borough in the county. It was quite true that the Oxford Act and the present Bill conferred upon the police and the University authorities powers somewhat in excess of those which were possessed by the police in ordinary boroughs; but it was considered, and generally admitted, that in towns such as Cambridge and Oxford, where a large number of young men resided for a considerable portion of the year for the purposes of education, the University and Municipal Authorities should be armed with somewhat larger powers than were necessary in the case of other towns. The effect of the Amendment would be to make it impossible for either the University or Municipal Authorities to arrest any prostitute unless the act of soliciting were actually proved. In the opinion of the University authorities such powers would be insufficient; and if the Amendment were adopted, the whole of the arrangement arrived at, after much trouble and finally so much unanimity between the University and the Municipal Authorities, would come to an end; the clause in the Bill would have to be withdrawn, and the law would remain as it at present stood. It was greatly to be regretted that the solution of an extremely difficult and irritating question should be thus threatened at the last moment. The Bill passed through most of its stages in the House of Commons without any opposition, and the clause which the noble Earl challenged, though its omission was moved in the Report stage, was carried by a considerable majority. A copy had been placed in his hands of a Petition presented by him in 1891, signed by a number of Cambridge ladies, most of whom had taken part in educational work—among others Miss Helen Gladstone, of Newnham College, and other ladies connected with Cambridge institutions—and the petitioners, while fully recognising the necessity of guarding against any undue infringement of liberty, and while advocating the desirability of important changes in the present situation in reference especially to the Vice Chancellor's jurisdiction over disorderly persons, expressed the earnest hope that no special powers of checking immorality in the streets might be lost to the authorities of Cambridge. He therefore hoped that their Lordships would pass the Bill in the form in which it had come from the other House, the only shape, he was informed, in which it could be accepted by the University authorities.

THE DUKE OF RUTLAND desired to say a few words on behalf of the borough of Cambridge. The Corporation spoke quite as strongly as the University as to the necessity of passing the Bill in its present shape. The noble Lord who moved the Amendment suggested that under Clause 6 indiscreet policemen would behave in an unseemly manner, and that a virtuous woman going home from her work would be subjected to insult on the part of the police; but they had already had some experience in this matter. Oxford had had these powers for many years, and the noble Lord had not mentioned any instances in which those powers had been abused. Why, then, should they assume that the police of Cambridge would take a more unscrupulous and a less discriminating view than their brethren at the University and City of Oxford? He hoped that the Bill, which was the result of a compromise, would be passed by their Lordships in its present shape, and that the difficulty, trouble, and annoyance so long caused by the state of the law in Cambridge would be finally removed.

LORD WALSINGHAM urged the House to reject this Amendment. He desired to protect the rights of women in every way, and to afford them all opportunities of meeting with the opposite sex subject to necessary conditions in the interests of good conduct, decency, and morality; but unless the powers of the clause were given to the police there was grave danger that the streets of Cambridge would become a source of serious scandal and of moral danger to the undergraduates in the University. Special powers were required and had existed since the time of Elizabeth, and there was no reason to suppose that they had erred on the side of undue severity. No doubt a great deal had been made of a few exceptional cases, but they had been due rather to jealousy between the University and the City authorities as to which of them was best fitted to exercise these powers. He trusted that the House would not, by accepting the Amendment, wreck this Bill, which would finally end the long-standing dispute between the two Local Authorities. In the interests of morality at the University the House should pass the Bill as it stood. After all, the powers it conferred were merely those in operation at Oxford. It had been contended that the police in exercising them would err on the side of severity; but if an instance of that kind should occur, it would not be repeated in the face of an outraged public feeling.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, I do not think that the difference between the Amendment and the clause in the Bill is so great as appears to be supposed. I desire to explain why, personally, I intend to support the Amendment. I will say at once that I quite assent to the proposition that special legislation in this respect is necessary in University towns. Indeed, that is admitted by the Amendment quite as much as by the clause which stands in the Bill. The question now before the House is very different from that which was before the House of Commons. The Amendment proposed in the House of Commons was to omit the clause altogether and to leave the University and town of Cambridge exactly as any other town under the general law. The present Amendment, however, proposes to substitute one provision for another, and is, therefore, very different from the Amendment proposed in the other House. It cannot be denied that a very considerable feeling of hostility has been aroused in regard to Clause 6 as it now stands in the Bill. I am not going to discuss here the extent of that feeling, but certainly it is proved that this feeling exists to no small extent by the very considerable minority in the other House who voted for leaving out the clause altogether. Therefore, we have to face the undoubted fact that agitation exists, and, by passing the clause without amendment, that agitation will not subside, and endeavours will be made to obtain some modification of, or altogether to remove, the clause from the Statute Book. It is, no doubt, truly said that Clause 6 as it now stands is a compromise between the University and the town; but the proposal now put forward in the Amendment has never been considered either by the University authorities or the Town Council. If the Amendment would equally accomplish the object which both have in view, there is, I think, no reason why it should not be accepted. If it efficiently accomplishes that object, it is no objection to it that in the first instance they put forward a clause somewhat differently framed. The clause as it stands provides that the persons referred to may be dealt with under the Disorderly Persons Act—apprehended and treated accordingly. The Amendment is not limited to a person actually soliciting—indeed, such cases are dealt with under the general clause in the Town Improvements Acts. But the Amendment goes further, and deals as an offender with a person loitering or being in a street or public place for the purpose of prostitution or solicitation. It is not necessary in order to arrest a woman to prove that she actually solicits; the proof that she is there for the purpose of prostitution or solicitation may be arrived at by proper evidence. In order to prove that a woman is a common prostitute there would have to be some evidence that she is a person of that character. That evidence would have to be given, both under the Amendment and under Clause 6 as it stands. If, under the terms of the Amendment, a woman who is known to be a common prostitute were found walking up and down a street for the purposes of prostitution, that would be enough to show the ostensible object without proof of solicitation; and if the Amendment is accepted I do not think it would give the police much less power than would be conferred upon them by Clause 6 in its present form. It may be asked, if the difference between the Amendment and the clause is not great, why I support the Amendment. For this reason: that this Amendment is put forward by those who have strongly opposed the clause as it stands in the Bill; and I believe that if the Amendment is embodied in the Bill, it will cause the opposition and agitation to cease, and will make it far more likely that the measure will be allowed to work to the satisfaction both of the University and the town than would be the case if the clause is retained in a form to which very many are opposed, and the retention of which would probably give rise to efforts hereafter to obtain the removal of the measure from the Statute Book. If mistakes are made under a clause passed in spite of opposition, the result may be that legislation which we all agree to be necessary will be swept away altogether. These are the reasons why, although I should not have been prepared to vote for the total omission of the clause, I now support the Amendment, believing as I do that it is likely, upon the whole, better to secure the object in view.

Lord HALSBURY: My Lords, I confess I am very much at a loss to understand the course taken by the Lord Chancellor. Though I do not agree with him altogether as to the substantial identity of the proposal in the Bill and the Amendment moved, I think with him the difference is very trifling. The natural result of accepting the Amendment will be to wreck the Bill and destroy the compromise which has been agreed to on both sides, and which Clause 6 embodies. My belief is that the authorities will drop the Bill if the agitation is re-opened and the Bill remitted to the House of Commons. The whole matter has been discussed, both in the town of Cambridge and by the University authorities, and the compromise has been arrived at with some difficulty. The Lord Chancellor has said that the distinction between the clause and the Amendment is small. Under these circumstances, I hope your Lordships will reject the Amendment.

THE LORD CHANCELLOR (Lord HERSCHELL) : With regard to what the noble and learned Lord has said as to the effect upon the Bill, I am not satisfied, if the Amendment were thoroughly understood, the Bill will be wrecked. I have received a letter from a distinguished officer of the University, which indicates to me that the proposed Amendment will confer less power than it is supposed really to give.

*THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY) said, that under the special circumstances arising here he could not give a silent vote. They were here dealing not with an ordinary town's Bill, but with a measure affecting a University town. He considered it his duty, as the clause obviously went beyond the general powers of the law, to take some notice of it, and he should support the clause as it now stood, on the ground that it embodied a compromise between the authorities of the University and the town, and that, so far from adding to, it actually mitigated the severity of the law now in force in the University, and more nearly assimilated it to the law in force elsewhere. He would not go into the details of the case, as it had already been fully discussed, but should regret to see the Bill wrecked at its last stage.

On question that the clause proposed to be left out stand part of the Bill ?

Their Lordships divided :—Contents 65 ; Not-Contents 14.

Bill passed, and returned to the Commons.

HOUSE OF LORDS OFFICES.

First Report of the Select Committee considered (according to Order).

*THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY) said, he wished to say a few words in presenting this Report for the consideration of the House. Their Lordships would remember that last year when the House of Lords Estimates were before the House of Commons the sum of £500 was struck off the total amount of the salaries of the House of Lords officials on the ground that those officials were paid on a higher scale than those of the House of Commons. That statement was based on false inferences. The Correspondence attached to the Report showed exactly what had taken place between the Treasury and the Offices Committee on the subject. The difference between the salaries of the officials of the two Houses was partly due to a difference in the classification of the clerks, and was partly due to the longer standing of the officials of the House of Lords, who had an average of 25½ years' service, as against an average of 17¾ years' service on the part of the House of Commons officials. It followed that a mere superficial examination of the figures would give a very erroneous impression with regard to the salaries paid to the officers of the two Houses respectively. At the end of last year the usual Estimate for 1894-5 was presented, which was larger by £193 than the Estimate for 1893-4, the increase being due to the ordinary increment of salaries. The Treasury refused to present the Estimate to the House of Commons, and they requested the authorities of the House of Lords to reconsider the Estimate with a view to its reduction to an amount not exceeding the grant for 1893-4. The House of Lords Offices Committee replied that they could not reduce the Estimate without a breach of faith towards their officials, and without setting aside the arrangement entered into in 1868. It had been proposed that a Joint Committee of the two Houses should examine into the comparative salaries of their staffs, but that proposal, he regretted to say, had been found to be an inconvenient one and had fallen through. Following upon that an interview had taken place between Sir J. T. Hibbert, the Financial Secretary to the Treasury ; Sir F. Mowatt, the Permanent Secretary to the Treasury ; and Lord Welby, and equal anxiety was expressed on both sides to arrive at some arrangement. The result of that interview was fairly set forth in the letters of the Clerk of the Parliaments and Sir J. T. Hibbert. The result had been that a new scale of salaries had been drawn up which, he thought, might be adopted without any injury to the House of Lords clerks or to the service of the House. At present there were 17 clerks in the House of Lords in two classes. The junior clerks began at £100 a year, and rose by increments of £20 per annum to £600. There were five senior clerks at fixed salaries of £700, £750, £800, £850, and £900 respectively; but the heads of Departments, who were generally but not invariably senior clerks, received an allowance in the nature of additional salary of £150 per annum, up to a maximum of £1,000 per annum. In that case there were no annual increments at all, and the salaries rose as the clerks on vacancies occurring obtained higher positions. The new proposal was to bring the House of Lords more nearly into accord with the classification of the House of Commons, and it was proposed with that view to have three classes of clerks—five principal, six assistants, and six juniors; and in all cases there would be an annual increment. The arrangement would not be retrospective, but would be given effect to in the future. The six juniors would rise from £100 to £250 by £15 a year; the six assistants from £300 by £20 a year to £600; and the five principal clerks from £850 by £50 a year to £1,000 as a maximum, the allowances to the heads of Departments being abolished. Practically, therefore, there would be very little difference, as far as the clerks were concerned, between the proposed scale and the scale of the House of Commons. He thought that in some respects, however, the existing scale was better, on the ground that it gave more elasticity, especially in appointing to the higher positions; but, as far as regarded advantage to the clerks, there apparently was not much to choose between the two. The juniors would be in a somewhat less advantageous position, but that was compensated for by greater advantages given in the higher grades. The great advantage which he thought the House of Commons and the Treasury would see in the arrangement was that the two classes of clerks could be easily compared with each other. Referring to the Papers marked A and B attached to the Report, he stated that their Lordships were aware of the fact that the Offices Committee five years ago—in 1889—made a careful investigation as to the establishments of the House and the manner in which the expenses could be reduced as far as possible. The result then reported was this: Between 1866 and 1889—the time the Committee sat—the staff of clerks in their Lordships' House was reduced from 28 to 19, and the annual salaries from £16,700 to £12,300, thereby effecting an economy in 23 years of nine clerks and £4,400 a year. The Committee, after long and careful consideration, made recommendations for certain further economies extending not only to the establishment of the Clerk of Parliaments, but to other establishments connected with the House. The result of those recommendations would be an eventual economy of £6,500 a year, of which up to the present time £2,104 had been already carried into effect. Economies in other parts of the Establishment had been effected, and the saving already carried into effect amounted altogether to £2,400. Thus at the present time there were only 18 clerks, of whom four were in the judicial office of which there is no counterpart in the House of Commons, so that practically in discharging the business of the House there were only 14 clerks as compared with 32 in the House of Commons. He was not comparing the work in the two cases—it would take too long to make the comparison. Paper B showed the cost of the Departments in their Lordships' House with the corresponding Departments in the House of Commons. Some of the Departments in the House of Commons had obviously more work than those connected with their Lordships' House, but in others there was a very similar amount of work both in quality and quantity. In carrying those economies into effect during the last 16 years only two clerks had been appointed in the House of Lords, and only one in the last 10 years which amply accounted for the fact that the Lords clerks had on an average far more years of service than the Commons clerks. Those figures showed, at any rate, that the House of Lords

Offices Committee had done all in their power to introduce economy without interfering with efficiency in the service of their Lordships' House. The Committee had been urged to introduce the principle of compulsory retirement at a certain age, in the same way as in other branches of the Civil Service. It was the opinion of the Committee, as appeared at page 17 of the Report, that no valid reason could be urged against the application of that principle in certain circumstances, and therefore the Committee had passed a Resolution adopting the application of the Rule of compulsory retirement at the age of 65, unless such retirement should be detrimental to the service of the House or there were other special circumstances which rendered a relaxation of the Rule expedient. That might tend to place the establishment of the House on a more satisfactory footing. He concluded by asking their Lordships to agree to the Report.

Report agreed to.

PRIZE COURTS BILL.—(No. 56.)

COMMITTEE.

House in Committee (according to Order).

*LORD KNUTSFORD: May I ask the noble and learned Lord who is in charge of the Bill, with reference to Section 2, whether there are in fact any warrants, commissions, or instructions issued from the Admiralty with regard to regulating the procedure of the Prize Courts; whether they are not issued by the Queen and signified through the Admiralty? If some of those instructions are really issued by the Admiralty, would it not be as well to insert the words "as the case may be" after "Admiralty"?

THE LORD CHANCELLOR (Lord HERSCHELL): I think they are issued by the Admiralty. I will inquire about the matter which the noble Lord has spoken about, and one or two other points which I was reserving for the Standing Committee.

*LORD KNUTSFORD: There is one more point. I should like to ask the noble and learned Lord whether any special provision is necessary to enable the Queen or the Admiralty from time to time to vary or revoke the warrants, commissions, or instructions? I myself do not entertain much doubt about the point, but at the same time the question has come so many times before me that I would suggest that for the purpose of removing any doubt some words should be inserted to the effect that the warrants, commissions, or instructions may be revoked or varied from time to time.

THE LORD CHANCELLOR (Lord HERSCHELL): I would point out to the noble Lord that the words are sufficient as they stand. The warrants, and so on, may be issued "at any time." They may, therefore, be revoked or varied "from time to time."

*LORD KNUTSFORD: That merely enables warrants, and so on, to be issued at any time, so that all need not be issued at once. It does not meet the point to which I referred.

THE LORD CHANCELLOR (Lord HERSCHELL): I will consider the matter.

Bill reported, without amendment; and re-committed to the Standing Committee.

MERCHANDISE MARKS ACT (1887) AMENDMENT BILL.—(No. 66.)

COMMITTEE.

House in Committee (according to Order).

THE EARL OF DENBIGH said, this Bill dealt with a serious grievance felt among many classes throughout the country, and was intended to provide some method of checking fraud. He regretted the unsympathetic attitude assumed by the noble Lord who represented the Board of Trade towards the object of the Bill. They seemed practically to pooh-pooh the whole thing. Since the Second Reading stage had been agreed to so many representations had been made to him as to the technical difficulties connected with the measure that he proposed to move that the further consideration of the Bill should not be proceeded with; that the Committee of the whole House should be discharged; and that it should be referred to a Select Committee for the purpose of taking evidence.

Bill reported, without amendment; Standing Committee negatived.

BURGH POLICE (SCOTLAND) ACT, 1892, AMENDMENT BILL.—(No. 105.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD PRIVY SEAL (Lord TWEEDMOUTH), in moving the Second Reading, said, the object of the Bill was to remedy an inconvenience which had arisen under the Act of 1892. Section 29 of that Act provided that burghs of between 50,000 and 200,000 population should only have 18 Councillors, and it was now sought to increase that number to 24. It was not compulsory on burghs to adopt that number, but they would have power to add to their numbers up to 24, where they thought fit, if the Bill passed.

Moved, "That the Bill be now read 2ª."—(*The Lord Tweedmouth.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday, the 28th instant.

PUBLIC LIBRARIES (SCOTLAND) BILL. (No. 62.)

SECOND READING.

Order of the Day for the Second Reading, read.

LORD TWEEDMOUTH said, in moving the Second Reading, that last Session a Bill was introduced in the House of Commons by Sir Francis Powell and had received their Lordships' sanction empowering Town Councils in England to adopt the Public Libraries Acts without taking a vote of the ratepayers. The object of this Bill was to extend those advantages to Scotland.

Moved, "That the Bill be now read 2ª."—(*The Lord Tweedmouth.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

SCOTCH REPRESENTATIVE PEERS.

QUESTION. OBSERVATIONS.

THE MARQUESS OF LOTHIAN asked the Prime Minister why the vacancies in the Scotch Representative Peers had not been filled up? One of the vacancies had existed for six or seven months. It was not right that the matter should so remain, nor was their Lordships' House properly constituted while two vacancies were allowed to continue without giving the Scotch Peers an opportunity of filling them. He begged to ask the noble Earl when the elections were likely to take place?

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): It would have been more convenient if I had had notice of my noble Friend's question before he rose to put it. He will quite understand that I am, on principle, averse to answering questions on behalf of the Government without previous notice, but I will make the remark that we have no particular interest, as a Government, in hurrying to fill up vacancies among the Representative Peers for Scotland, because the election of more can only add to the majority which we have so permanently against us in this House. Our attention has, however, been directed to the matter, and I believe some communication has been made on the subject to my noble Friend. I rather think the delay has arisen from the noble Marquess himself, who is usually the motive power in these matters.

THE MARQUESS OF LOTHIAN disclaimed altogether that he was the motive power in these matters, or that while he was Secretary for Scotland he had anything to do with the Party colour of those elected to represent the Scotch Peerage in that House.

STATUTE LAW REVISION BILLS AND CONSOLIDATION BILLS.

Message from the Commons that they have committed the Contagious Diseases (Animals) Bill to the Joint Committee on Statute Law Revision, &c. Bills.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 1) BILL.—(No. 75.)

Read 3ª (according to Order); Amendments made; Bill passed, and returned to the Commons.

LOCAL GOVERNMENT PROVISIONAL ORDER (GAS) BILL.—(No. 92.)

Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF WORKING CLASSES) (No. 2) BILL.—(No. 93.)

Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 8) BILL.—(No. 94.)

Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 95.)

Read 2ª (according to Order), and committed: The Committee to be proposed by the Committee of Selection.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 6) BILL. (No. 71.)

Read 3ª (according to Order), and passed.

WEMYSS, &c. WATER PROVISIONAL ORDER BILL.—(No. 80.)

Read 3ª (according to Order), and passed.

METROPOLITAN POLICE PROVISIONAL ORDER BILL.—(No. 34.)

Read 3ª (according to Order), and passed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 99.)

House in Committee (according to Order): An Amendment made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 7) BILL. (No. 72.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.—(No. 91.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

PERJURY BILL [H.L.]—(No. 67.)

House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

FISHERY BOARD (SCOTLAND) EXTENSION OF POWERS BILL.—(No. 57.)

House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

CHARITABLE TRUSTS ACTS AMENDMENT BILL [H.L.].—(No. 12.)

Read 3ª (according to Order), and passed, and sent to the Commons.

House adjourned at twenty-five minutes before Six o'clock, till To-morrow, a quarter-past Ten o'clock.

* * *

HOUSE OF COMMONS,

Monday, 18th June 1894.

ROYAL ASSENT.

Message to attend the Lords Commissioners:—

The House went;—and being returned;—

Mr. Speaker reported the Royal Assent to,—

1. Industrial and Provident Societies Act, 1894.
2. Solicitors Act, 1894.
3. Trustees Act (1893) Amendment Act, 1894.
4. Public Works Loans Act, 1894.
5. Pier and Harbour Orders Confirmation (No. 1) Act, 1894.
6. Local Government Board's Provisional Orders Confirmation (Housing of the Working Classes) Act, 1894.
7. Local Government Board's Provisional Orders Confirmation Act, 1894.
8. Local Government Board's Provisional Orders Confirmation (No. 2) Act, 1894.

9. Local Government Board's Provisional Orders Confirmation (No. 3) Act, 1894.
10. Local Government Board's Provisional Orders Confirmation (No. 4) Act, 1894.
11. Local Government Board's Provisional Orders Confirmation (No. 6) Act, 1894.
12. Local Government Board (Ireland) Provisional Order Confirmation (No. 4) Act, 1894.
13. Local Government Board (Ireland) Provisional Order Confirmation (No. 8) Act, 1894

QUESTIONS.

TRADE IN THE NIGER COMPANY'S TERRITORIES.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Under Secretary of State for Foreign Affairs what has been the result of the inquiries made by the Foreign Office of the Niger Company as to the publication of an annual Report showing especially the amount of Trade done under the Company's monopoly in spirit licences, in liquor, in arms, and in gunpowder; and whether it is the case that the Company's import trade in cheap liquor alone is estimated as having reached in 1893 an amount of between 300,000 and 400,000 gallons?

The UNDER SECRETARY of STATE for FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): In answer to the first question, the Company is unable to give any Return under its alleged monopoly, the current year being the first since the associated merchants of Liverpool, who had entered the territories soon after the issue of the Charter, amalgamated with the Company. The proportions of the total trade in the territories have averaged as follows during the seven years since the issue of the Charter—namely: 1887 to 1893 inclusive—spirits, 12 per cent. of the whole trade; flint guns and powder, 7 per cent. of the whole trade; cotton and silk goods, hardware, earthenware, and other goods, 81 per cent. of the whole trade. So that less than one-fifth of the trade has been done in spirits, flint guns, and powder. In answer to the second question, the aggregate of the trade liquors imported into the Company's territories in 1893 amounted to 318,831 gallons; but as no spirits have been imported during the current year, the Company do not anticipate that the average importation will at any time rise beyond that for the seven years since the issue of the Charter—namely, 163,023 gallons; that is to say, about one-fourth of the annual importation prior to the Charter.

CUSTOMS BOATMEN.

Mr. HOPWOOD (Lancashire, S.E., Middleton): I beg to ask the Secretary to the Treasury whether he will secure to the Customs boatmen the further consideration and improvement of their pay, &c., in proportion to the risk and hardship of their service; whether he is aware that the stations of these men are in a filthy and insanitary condition, and require investigation and improvement by the authorities; and whether complaints have reached him that, by the removal of officers from Gravesend, vessels from tobacco ports were allowed to proceed from Gravesend to London, entailing greater hardships upon the diminished staff?

Mr. HANBURY (Preston): Before the right hon. Gentleman answers that, may I inquire how many of these boatmen there are; if, as a matter of fact, the nomination of them is not in the hands of Members of Parliament, and that those appointed are generally not able to row at all?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): I am afraid that I cannot hold out hopes of a fresh revision of the salaries of the Customs boatmen. These have only very recently been improved, and some unforeseen consequences of the abolition of classification by the Treasury Minute of March, 1891, have been removed to the advantage of the men. The Board of Customs are alive to the unsatisfactory condition of some stations. Four stations have been complained of—namely, those at Shadwell Basin, London Docks, at Millwall Docks, at Brunswick Pier, East India Dock, and at A Jetty, Victoria Dock. These stations are all the property of the Dock Companies, and it is always a matter of difficulty to get the necessary repairs executed, but no effort will be spared by the Board of Customs to that end. Replying to the question of the hon. Member for Preston, the right hon. Gentleman was understood to say he could not give the figures, neither could he assent to the suggestion that the men were unable to row at all.

MR. KEARLEY (Devonport) also put a question which, together with the answer, was totally inaudible in the Press Gallery.

MR. HOPWOOD: I beg to ask the Secretary to the Treasury whether pensioners from the Royal Navy were taken some years ago into the service of Her Majesty's Customs, passing through all formalities, including the customary six months' probation; and will he explain why it is that they have never received their commissions, or been allowed sick leave, nor the extra 1s., the allowance for Sunday labour paid to commissioned boatmen, whose duties are identical?

SIR J. T. HIBBERT: Pensioners from the Royal Navy were appointed, in pursuance of a Treasury Minute of 1882, as "pensioner boatmen" in the Customs Department subject to an examination by the Civil Service Commissioners and a probation of six months. The Treasury directed that their status should be that of hired men. Revenue commissions were, therefore, not issued to them nor were other regulations—namely, those with respect to sick leave and Sunday pay—affecting established boatmen held to be applicable to such pensioner boatmen. Men of this grade are, however, now supplied with uniform clothing, similar to that issued to established boatmen, and are allowed leave of absence for 12 days in each year without loss of pay. A pensioner boatman when incapacitated from performing work through an injury received in the execution of his duty, or by sickness clearly attributable to the nature of his work, is allowed to receive full pay for three months continuously if necessary, but, like other hired men at the outports, he is not entitled to leave during sickness under any other circumstances.

FOREIGN MANUFACTURES IN ENGLISH PUBLIC OFFICES.

MR. WOOTTON ISAACSON (Tower Hamlets, Stepney): I beg to ask the Secretary to the Treasury if he would grant a Return of all moneys paid for articles of consumption supplied to the various Public Offices not manufactured in this country?

SIR J. T. HIBBERT: I am afraid that it would be impossible to compile such a Return. For example, as has been frequently explained, it is impossible to follow the manufacture of articles bought by the Stationery Office for Public Departments, though no orders are given by that Office to firms outside the United Kingdom.

MR. WOOTTON ISAACSON asked if orders could not be issued to heads of Departments that goods not manufactured in this country are now to be purchased for use in the Public Service?

SIR J. T. HIBBERT replied in the negative.

RETURNING OFFICERS AT LOCAL GOVERNMENT ELECTIONS.

MR. BIGWOOD (Middlesex, Brentford): I beg to ask the President of the Local Government Board whether, in view of the fact that "The Public Health Act, 1875," Schedule 3, enacts that Local Boards should appoint their Returning Officers, and that the system has been found to work efficiently, he will take such steps as may ensure the same method of appointment of the Returning Officers for the first election under "The Local Government Act, 1894"?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): In connection with the arrangements as to the elections referred to, it must be borne in mind that in the case of urban districts other than boroughs, the elections of District Councillors and Guardians are, as far as circumstances permit, to be held at the same time and by the same Returning Officer. The question, therefore, is not merely one as to who is to act as Returning Officer in the election of District Councillors. As I have previously stated, the arrangements necessary will be very carefully considered by the Local Government Board before their Regulations as to the elections are issued.

IRONWORKERS' WAGES IN SCOTLAND.

MR. CALDWELL (Lanark, Mid): I beg to ask the Lord Advocate whether he is aware that in the West of Scotland one-fifteenth of the men's wages is deducted off all ironworkers for the wear and tear of machinery; and whether such deductions are legal or are in contravention of the Truck Act?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): There is in many malleable iron manufactories a deduction of one-fifteenth from wages, not on account of tear and wear of machinery, but in accordance with a usage which prevailed before the passing of the Truck Act. It existed where what was called the long-weight system, which allowed an excess of 4lbs. to the half hundredweight, or 160lbs. to the ton, was in operation, and represents the difference between the old, or long weight, and the Imperial, or short weight, introduced by the Weights and Measures Act. By desire of the men the system still obtains, but it makes no difference in the wages earned, as under the short weight system the wages are proportionately less. It seems to be rather a mode of ascertaining wages than a deduction from wages, and it does not appear to constitute a contravention of the Truck Act.

THE TIPTON RIFLE RANGE FATALITY.

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the Secretary of State for War whether he is aware that on Saturday last, 9th instant, a boy named Henn, whilst serving in a shop in Tipton, in Staffordshire, was killed by a spent bullet from a rifle range in the vicinity; and whether, taking this fatal accident into account as happening so soon after the gravedigger being killed in the Putney Cemetery by a bullet fired from the Wimbledon rifle range, he will forbid any further rifle shooting in such dangerous localities?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The range in question was one belonging to a Volunteer corps, and the very sad accident is attributed to a ricochet bullet from the roof of the marker's hut. Whatever the cause, it is evident that the range is unsafe, and it will not be used again unless so altered that a Board of Officers can pronounce it entirely free from danger. Before a range is sanctioned, every effort is made to ascertain that it is safe, and when it is established that there is danger in using it, shooting is at once forbidden.

MR. MACDONA: Are the Government prepared to grant compensation in these cases to the relatives of the poor persons who were shot while in the discharge of their duty?

*MR. CAMPBELL-BANNERMAN: No, Sir. I do not think there is any claim against the Government in this matter, whatever other claim there may be.

MR. MACDONA: Is the right hon. Gentleman aware that Queen's Mere, one of the most beautiful parts of Wimbledon Common, on which the local ratepayers have spent a great deal of money——

*MR. SPEAKER: Order, order! That is an entirely separate question, and I must ask the hon. Member to give notice of it in the usual way.

DISPENSARY DISTRICT VACANCIES IN IRELAND.

MR. D. SULLIVAN (Westmeath, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if the Local Government Board have in any case declined to insist on the filling up of a vacancy in a dispensary district where it is kept open an unusual or improper length of time; and whether, under such circumstances, it would be their duty to fill up the appointment themselves, or to intimate their determination to withhold their ultimate sanction to the appointment of any person in whose interest the vacancy was kept open?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): It is the practice of the Local Government Board to urge Dispensary Committees to fill vacancies in the office of medical officer within a reasonable time. As regards the second paragraph, the Board will consider what course they will adopt when any specific instance of failure on the part of a Committee to make an appointment comes under their notice.

INLAND REVENUE PROSECUTIONS IN THE HIGHLANDS.

MR. WEIR (Ross and Cromarty): I beg to ask the Secretary for Scotland if he will state why Donald Macrae, crofter and carter, of Plockton, Ross-shire, recently summoned for keeping a dog without a licence, was required to appear before the Justices at Dingwall, a distance of 120 miles to and from his home, instead of at Plockton or Balmacarra, where there are Justices; and whether, having regard to the fact that the Inland Revenue Department in this case exceeded its duty and acted in contravention of the law, the case being dismissed, will the travelling and maintenance expenses of Donald Macrae be allowed?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): The Inland Revenue Department has not been able to obtain information in time for me to answer the particulars referred to in this question today. But if the hon. Member will put this question and the one on the same subject which is on the Paper for tomorrow to my right hon. Friend the Secretary to the Treasury, on Thursday next, the Inland Revenue Department expects to have a full reply ready.

LABOURERS' COTTAGES IN THE KILMACTHOMAS UNION.

MR. WEBB (Waterford, W.): On behalf of the hon. Member for East Waterford, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland what action the Local Government Board have decided to take with regard to the case of Mr. Sheehan, Ballyhussa, as to the mistake made respecting the land taken from him for a labourer's cottage in the Kilmacthomas Union; and will the Local Government Board Inspector be directed to inquire into the matter, with the view of substituting Mr. Sheehan's name in the lease for that of the former owner?

MR. J. MORLEY: The matter to which this question refers would appear to be one for the Land Commission, not the Local Government Board, and I shall bring the papers under the notice of the former Department.

JUDICIAL LEASES IN COUNTY GALWAY.

MR. BODKIN (Roscommon, N.): I beg to ask the Secretary to the Treasury if he will make inquiries into the case of Mrs. Margaret Bigley, of Tuam, County Galway, who holds under a judicial lease a farm at Birmingham, in the neighbourhood of the town, the best part of which farm is almost continually under floods; and if he will press the case on the favourable consideration of the Board of Works, with the view of their granting to the tenant a loan for the erection of an embankment which is absolutely necessary for the protection of the farm?

SIR J. T. HIBBERT: I am informed that Mrs. Bigley's application for a loan for embanking is receiving the consideration of the Board of Works. The papers in the case have been sent to their local Inspector for a Report on the suitability of the proposed embankment and other points which have to be considered before the Board will be in a position to decide on the application.

GLANDERS IN THE METROPOLIS.

MR. FELLOWES (Hunts, Ramsey): I beg to ask the President of the Board of Agriculture if he is aware that glanders is very prevalent in London; and whether his scientific advisers have reported that the disease is spread through the drinking troughs for horses in the Metropolis; and, if so, whether some steps can be taken to prevent the spread of the disease, not only in London, but also into the country districts?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): The figures before me do not support the view that glanders is very prevalent in London at the present time. During the 23 weeks ending the 9th instant we received Reports of only 346 outbreaks and 461 animals attacked in the County of London, as compared with 490 outbreaks and 820 animals in the corresponding period of 1893, and 553 outbreaks and 1,029 animals in the corresponding period of 1892. There is no doubt that glanders is at times spread by the use of drinking troughs by horses affected with the disease; but in view of the figures I have cited, I do not think that the closing of such troughs and the consequent withdrawal of the facilities afforded for watering horses would be justified at the present time. I will, however, keep the matter in view.

ANTHRAX.

MR. FELLOWES: I beg to ask the President of the Board of Agriculture if he can see his way to introduce into the Contagious Diseases (Animals) Bill a clause giving power to the Board of Agriculture to grant to Local Authorities permission to pay for carcase value of any animal which has died of anthrax ?

Mr. H. GARDNER : The Bill to which the hon. Gentleman refers is a Consolidation Bill, and the introduction of such a clause as that proposed would therefore not be appropriate. In any case, however, I could not undertake to introduce legislation for the purpose suggested, for the reasons which I explained to the hon. Gentleman subsequently to the question he addressed to me on this subject on the 4th of December last.

Mr. FELLOWES : Arising out of that question, may I ask whether the right hon. Gentleman is aware that the Local Authorities have great difficulty in ascertaining information as to outbreaks of anthrax in consequence of the allowance for slaughter and burial being insufficient to encourage owners to give notice ?

Mr. H. GARDNER : I am not aware of that; but I may point out that there is already an inducement to owners to report cases, because the Local Authorities at the present time disinfect the premises at their own expense.

CIVIL SERVICE IN THE EASTERN COLONIES.

Mr. W. JOHNSTON (Belfast, S.) : I beg to ask the Under Secretary of State for the Colonies if he will state the terms of the proposal made by the Government to the Civil servants in the Eastern Colonies as to the rate the rupee and the dollar respectively were to bear both while such officials were resident abroad and on leave ; and whether any conclusion has been arrived at to compensate these members of the Civil Service for the loss incurred by them in consequence of the fall in exchange ?

The UNDER SECRETARY of STATE for the COLONIES (Mr. S. Buxton, Tower Hamlets, Poplar) : The Secretary of State has made suggestions for improving the position of certain of the Government servants in the three colonies mentioned, but it would be impossible to state the particulars within the limits of an answer, and until the proposals have been considered by the Legislative Councils of the Colonies it would serve no useful purpose to make a statement on the subject.

ARMY EXAMINATIONS FOR NON-COMMISSIONED OFFICERS.

Colonel LOCKWOOD (Essex, Epping) : I beg to ask the Secretary of State for War whether he is aware that nearly 70 per cent. of the candidates fail in the copying of manuscript, a necessary subject in the examination of non-commissioned officers for promotion to the rank of sergeant-major, in which 60 marks out of a maximum of 100 are received ; and if he will consider the substitution of some other subject in this examination ?

*Mr. CAMPBELL-BANNERMAN : The qualification in copying manuscript is 50 and not 60 marks in the hundred, and the failures in the last two complete examinations were respectively under 25 and 23 per cent., instead of 70 per cent. as stated in the question. On active service warrant officers will have to read reports and orders often hastily written, perhaps in the saddle and in pencil ; and the deciphering of manuscript is considered a fair and useful test before promotion.

THE WALTHAM ABBEY EXPLOSION.

Colonel LOCKWOOD : I beg to ask the Financial Secretary to the War Office if he will state what compensation has been paid to the relatives of Bennie, Suckling, Ingram, and Frost, the victims of the late explosion in Waltham Abbey ?

*The FINANCIAL SECRETARY to the WAR OFFICE (Mr. Woodall, Hanley) : Mrs. Suckling has been granted a pension of £14 7s. 2d., with a gratuity of £10 for her child. Ingram's widow has a gratuity of £127 19s. 10d. for herself and children. A pension of £10 6s. 11d. has been awarded to Mrs. Frost, with a gratuity of £17 for her children. No claim has been made on behalf of Bennie's relatives.

Colonel LOCKWOOD : Will any claim from the relatives of Bennie be admitted ?

Mr. WOODALL : Certainly it will be considered.

Mr. HANBURY : Is the hon. Gentleman aware that, in consequence of the utter inadequacy of the allowances made by the Government, these unfortunate people have to depend upon public subscription?

*MR. WOODALL: No, Sir. I have said on former occasions that, while we do not at all deprecate the exercise of private benevolence towards these unfortunate people, we will take care that their claims on the Government are recognised.

COLONEL LOCKWOOD: Is the Secretary of State for War correctly reported to have said to the deputation that waited on him on the subject—of which deputation I was a member—that the Government would reconsider the whole question of pensions.

*MR. CAMPBELL-BANNERMAN: No, Sir. What I said was that the pensions given in these cases are not given by the War Office or on any War Office scale, but are given by the Treasury according to the universal scale applicable to all such cases. I said that I would inquire whether there was any reason for reconsidering the scale, and I pointed out that the Government had shown their feeling in the matter by putting a clause in the Employers' Liability Bill last year bringing all those employed under the Government within the same conditions as applied to ordinary workmen in civil employment. I also pointed out that, although the explosions at Waltham are necessarily of a very sensational kind, yet these accidents are constantly occurring in all public works of every sort, and must be dealt with according to a uniform scale, irrespective of their somewhat sensational character.

MR. HANBURY: But does the right hon. Gentleman say that it is within the competency of the Treasury without Parliamentary sanction to increase the scale?

*MR. CAMPBELL-BANNERMAN: I did not say so.

MR. HANBURY: But can the Treasury do so?

*MR. CAMPBELL-BANNERMAN: I am not sure whether the actual scale is laid down by any Parliamentary sanction, but I will inquire into the matter.

AUCTIONEERS' LICENCES.

MR. WOOTTON ISAACSON: I beg to ask the President of the Board of Trade whether auctioneers' licences are transferable as such, or are they confined solely to the person to whom they are issued; and has the Board of Inland Revenue power to issue special transferable auctioneers' licences?

SIR J. T. HIBBERT (who replied) said: Auctioneers' licences are not transferable; they are confined solely to the person to whom they are issued. The Board have no such power.

THE SUAKIM-BERBER RAILWAY PLANT.

MR. CAINE (Bradford, E.): I beg to ask the Under Secretary of State for Foreign Affairs if the material and plant which was obtained for the construction of the Suakim-Berber Railway can be utilised for the building of the first section of the projected Uganda Railway?

SIR E. GREY: I am informed that a large portion of the plant was sold, and the rest utilised for Army services, and I have nothing to add to what has been said already about a railway to Uganda.

EMPLOYMENT OF ITALIANS ON GOVERNMENT WORKS.

MR. J. ROWLANDS (Finsbury, E.): I beg to ask the Postmaster General whether there are some Italian workmen employed in putting down fireproof flooring in the new rooms adjoining the Sorting Department at the General Post Office; and whether these men are working for 3½d. per hour from 7 a.m. to 7 p.m., and some from 6 a.m. to 7 p.m.; and, if so, who is responsible for the employment of these persons?

THE FIRST COMMISSIONER OF WORKS (Mr. H. GLADSTONE, Leeds, W.) (who replied) said: This question relates to work under my Department. I have made inquiries, and find that there are some Italian workmen now employed in laying down wood block flooring in some rooms at the General Post Office, but further inquiry is necessary before I can give definite information as to the particulars of their employment. When I have ascertained the facts correctly, I will communicate them to my hon. Friend.

FISHING PROSECUTIONS AT DINGWALL.

MR. WEIR: I beg to ask the Secretary for Scotland if his attention has been called to the heavy penalties imposed upon five fishermen by Sheriff Hill at Dingwall, on Monday, the 4th current, for having taken fish of the salmon kind from the sea; and whether, seeing it is the intention of the Government to bring in a Bill to give fishermen the right to fish in the sea for all kinds of fish, he will consider the desirability of reducing the heavy fines imposed upon these fishermen, and take an early opportunity of bringing in the promised Bill?

SIR G. TREVELYAN: I am informed by Sheriff Hill that the five men referred to were convicted on the 4th current of an offence within the meaning of the Acts 7 & 8 Vic. c. 95 and 31 & 32 Vic. c. 123. In the case of two of the men it was a first conviction, and the penalty was therefore modified to 10s. each. In the case of two others it was a second conviction, and the penalty awarded was the lowest allowed by the 33rd Section of 31 & 32 Vic. c. 123—namely, £2 10s. each. In the case of the fifth man it was a third conviction, and the penalty imposed upon him was £5, as required by the foregoing section. The question of granting licences to fish for salmon in the sea is under consideration, and Mr. Stafford Howard, the Commissioner in charge of the Land Revenues of the Crown in Scotland, is conducting an inquiry in connection therewith. Pending consideration, I am not prepared, without substantial cause, to interfere with the administration of the present law.

*MR. WEIR: Will the Government consider the desirability of using the Closure so courageously used by the Opposition when they were in power in order to advance their legislative measures?

[No answer was given.]

LLANARTH NATIONAL SCHOOL.

MR. W. WILLIAMS (Swansea, District): On behalf of the hon. Member for Cardiganshire, I beg to ask the Vice President of the Committee of Council on Education whether the National School at Llanarth, in the County of Cardigan, is still on the list of grant-earning schools, and, if so, whether his attention has been called to the fact that since March, 1893, it has not been conducted by a duly qualified person, but from that date to March, 1894, has been under a master previously disqualified, and is now under the charge of a person possessing no qualifications, and who has been fined by the Aberayron Bench of Magistrates; and whether the School Board for the district is justified, under these circumstances, in accepting attendance at this school as the attendance required by law?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): From March, 1893, till the end of February, 1894, this school was conducted by a disqualified teacher, and 11 months' grant was consequently forfeited. Since then temporary arrangements have, I understand, been going on, but the Department have no information as to who is in charge of the school at the present moment. The school has not as yet been removed from the list of public elementary schools, and until this has been done attendances at the school satisfy the conditions laid down in the bye-laws. But I have now intimated to the Managers that unless a certificated teacher is appointed without further delay, the school will forthwith be removed from the list.

FALSIFICATION OF WHISKY PERMITS IN BELFAST.

MR. J. O'CONNOR (Wicklow, W.): I beg to ask the Chancellor of the Exchequer whether he can say, with reference to the recent falsification of permits by Messrs. Dunville and Co., Belfast, what was the number of cases in which falsification was discovered; what was the maximum penalty for each offence; and what was the amount of the fine paid; and whether he can also say what was the real age of the whisky, and what was the age as stated by Messrs. Dunville on the falsified permits?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): The number of cases discovered was 26. The maximum penalty for each is £550. This figure may, however, be taken as representing the total sum which would have been given if the case had been taken into Court. The fine paid was £500. I am unable to say what was the real age of the whisky. No age was stated by Messrs. Dunville on the permits in question. The number altered or obliterated by Messrs. Dunville does not purport to represent the age of the whisky, but the year of the last operation on it on warehouse—namely, blending or racking. There was no fraud upon or loss to the Revenue.

UNEXPENDED BALANCES OF ANNUAL VOTES.

MR. **FORWOOD** (Lancashire, Ormskirk): I beg to ask the Chancellor of the Exchequer when he will be able to lay upon the Table a Copy of the Treasury Minute showing the procedure adopted with regard to the unexpended balances of annual Votes, and especially as to their application to the extinction of the Public Debt?

SIR **W. HARCOURT**: This Minute (House of Commons Paper No. 113 of 1894) was delivered to Members on May 18.

THE DEATH DUTIES.

MR. **BARTLEY** (Islington, N.): I beg to ask the Chancellor of the Exchequer whether the Commissioners of Inland Revenue are now collecting the Death Duties on estates of persons who have died since 31st May last at the rates hitherto in force; and, if not, what rates are being charged, and whether receipts in full discharge for such duties are being issued, or are the persons responsible for the duties informed that, should the Finance Bill become law, they will be called upon to pay additional duties?

SIR **W. HARCOURT**: The Death Duties are now being collected and paid on estates of persons who have died since May 31 last at the rates hitherto in force. Receipts for the duties so paid are given as required by law. The persons responsible for those duties are not informed that, should the Finance Bill become law, they may be called upon to pay additional duties. The date of the commencement of the Finance Act (Part I.) will not be May 31, but some subsequent date to be hereafter fixed.

LIQUOR LEGISLATION IN THE MANX LEGISLATURE.

MR. **CAINE**: I beg to ask the Secretary of State for the Home Department if he has yet received a Bill for the regulation of Boarding Houses, recently passed by the Manx Legislature, which provides for the granting to all boarding-house keepers in houses rated over £40 of licences to sell intoxicating liquors; if he is aware that there are over 200 such boarding-houses in the town of Douglas alone, and that there are already 131 licensed houses in Douglas, providing one for every 149 persons resident in the town; if he is aware that this number of licensed houses is greatly in excess of those in similar seaside resorts in Lancashire, the proportion of public-houses in Southport being one to 483, and in Blackpool one to 476; if he has received Memorials from a large number of inhabitants of Douglas, and resolutions from large-attended public meetings, protesting against this Bill; and if he will, under these circumstances, advise the Queen to withhold her Assent to the Bill until after the next General Election to the House of Keys?

THE **SECRETARY OF STATE FOR THE HOME DEPARTMENT** (Mr. ASQUITH, Fife, E.): I am informed by the Governor of the Isle of Man that a Bill has been passed by the Manx Legislature, the main object of which is to give the Executive the additional powers necessary to enable it to put a stop to the illicit sale of intoxicating liquors in the boarding-houses in Douglas, which number 800 to 900. The Bill allows permits to be given for the sale of beer only, and then only to inmates, by the keepers of boarding-houses rated at £40 and upwards. These permits are only valid in the months of May to September. The sale is subject to restrictions and inspection. There are about 200 such boarding-houses in Douglas, where there are 73 (not 131) licensed public-houses. In calculating the proportion of public-houses to the resident population (about 21,000), my hon. Friend does not refer to the visiting population of nearly 300,000 in May to September. The Bill was accepted by the leaders of the temperance party in both branches of the Legislature as a tentative measure, for its operation is limited to two years, and its scope to Douglas. It is also approved, I understand, by the great bulk of the population, and only one or two meetings have been held to protest against it. The resolutions were, it is reported, moved at a meeting of about 70 persons, of whom only from 20 to 30 voted for them. The Bill, it is believed, will greatly conduce to the cause of temperance by stopping the present illicit sale of intoxicating liquors generally. The Act in question was the Act of a local Legislature dealing with a matter of purely domestic concern within the sphere of its own powers. I do not propose to interfere.

SERVING CHILDREN IN PUBLIC-HOUSES.

Sir W. LAWSON (Cumberland, Cockermouth): I beg to ask the Secretary of State for the Home Department whether his attention has been called to a placard which appeared in the window of the "Plumbers' Arms," Hastings Street, Judd Street, Euston Road, which states that, to prevent disappointment to children through not getting an adequate Christmas-box, children will, on obtaining beer, &c., for their parents, each receive a coupon, and will return the coupons so obtained throughout the year on 31st December, 1894; and whether he can direct the police to interfere in this matter?

Mr. ASQUITH: It is true that the placard was placed in the window of this public-house and coupons given to children who purchased beer there for their parents and take it away. This is no offence against the Licensing Act, but the practice of inducing children to purchase beer by such means has been made the subject of special instruction to the police, who are directed to caution publicans that, if continued, the facts would be brought before the Licensing Justices when applications for renewal of licences were made. In obedience to the instructions referred to, the publican in question was cautioned in this case.

DERELICT LAND IN ESSEX.

Sir C. W. DILKE: On behalf of the hon. Member for Sunderland, I beg to ask the President of the Board of Agriculture whether he is willing to grant a Return showing the owners of the various plots or estates of land in Essex marked black on the map accompanying Mr. Pringle's Report?

Mr. H. GARDNER: I am not myself in possession of information as to the ownership of the land to which my hon. Friend refers, but I shall be happy to communicate with the Royal Commission with a view to ascertain whether such information could be readily obtained, and whether there would be any objection to its publication in the manner proposed.

THE IRISH ADMINISTRATION.

Mr. T. W. RUSSELL (Tyrone, S.): Can the Chancellor of the Exchequer state when he proposes to take the Debate on Irish administration?

Sir W. HARCOURT: I propose to fix next Wednesday for Irish Supply.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 15th June.*]

[FOURTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 6.

*__Mr. BARTLEY__ said, the first Amendment which stood in his name on the Paper was one of a series the object of which was to define in broad outline the mode on which the duty on various classes of property paying it was to be estimated. On the preceding Friday he dealt with the question of reversions, and he admitted that the Government did not in any way accept what he suggested to be the only fair way of valuing them. But he hoped to be more successful in the present Amendment, which raised the question of the value of life interests. Those who had to do with this particular class of property knew that life interests were common enough, and were of a less complicated character than properties in reversion. But, in addition to that, it was a class of property which concerned a very large number of interests, and there certainly ought to be some definite principle laid down for their valuation. These life interests necessarily differed from settled estates, for he did not include such estates in this Amendment. That was a very different class of property, which he proposed to deal with in another Amendment. Unsettled life interests might be on either real or personal property. Could not the Government tell them how they intended to deal with that class of property under the Bill? Undoubtedly if the Bill became an Act—as the Government no doubt anticipated it would — some of these life interests would have to come before the Commissioners for valuation, and it was only fair that the House should know on what principle they were to be valued. His Amendment raised a fundamental principle in connection with those life interests, and the principle which it laid down was that they should be valued according to the age of the receiver. That seemed to be an almost self-evident proposition; but studying the Bill as he had done very carefully he had failed to find in it—neither had he heard in the course of the Debates—anything to satisfy him that the life interests were necessarily to be valued on that principle. Let the Committee take an illustration. If a man succeeded to a life interest of £100 a year, whether arising from personal or from real property, the capital value of the sum depended necessarily on the age of the recipient. If they took the 3 per cent. table, such an interest going to a man aged 70 had a capital value of £710; in the case of a man aged 40 it would be £1,714, and in the case of a man 21 years of age it would be £2,169. Now, he appealed to the Government to tell them exactly how the Commissioners of Inland Revenue would value these life interests. He thought the request for that information was most reasonable, and he also held that the principle should be distinctly set forth in the Bill. So long as it was laid down that the valuation should be on the basis of the age of the recipient, he did not care very much in what way effect was given to the principle, and did not press the particular plan set forth in the Amendment, although he might point out that that plan was one very favourable to the Exchequer. Certainly no one could suggest that it proposed too low a rate of valuation; on the contrary, he would probably be told by some of his hon. Friends that it was altogether too high. All he wished to emphasise by his Amendment was that these life interests, pure and simple, were to be valued by the Commissioners on a fair scale, and he did not care whether they took the 3, the 3¼, or the 3½ per cent. table of the National Debt Commissioners. He hoped the Attorney General—whom they were all glad to see back in his place—or the Solicitor General would be able to satisfy the Committee on the point.

Amendment proposed, in page 5, line 6, at end, to insert—

"(5) In calculating the principal value of an estate, each life interest shall be calculated as follows:—

(a) If the life interest be derived from personal property at an amount which the National Debt Commissioners would grant an immediate annuity to the recipient of the life interest equal to the life interest;

(b) If the life interest be derived from real property 10 per centum shall be deducted from the amount of the assessment, as provided in Clause 31 of this Act, and the amount which the National Debt Commissioners would grant an immediate annuity to the recipient of the life interest thus reduced shall be taken as the principal value of such life interest."—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted."

*THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar) said that, assuming that the life interest here referred to was not the first limitation under a settlement, he could not conceive that the Commissioners could take any other basis for the valuation in question than the expected duration of the life. No other plan could possibly be suggested. If they were so far forgetful of their duty as to attempt to assess the value on any other principle they would not only fail in their attempt, but be liable in costs. The effect of the Amendment was that duty was to be paid on a higher price than could be obtained in this country or in any other part of the world from any purchasers who could not offer the high security of the National Debt Commissioners; and the real danger of a provision in express terms would be that it would interfere with the exercise of desirable discrimination. If the hon. Member meant to say that the highest conceivable value should always be put on a life interest the Amendment would attain that object; but from the point of view of drafting it would be a mistake.

MR. GIBSON BOWLES (Lynn Regis) said, it seemed to him that his hon. Friend the Member for North Islington, in suggesting a method of ascertaining the value of a life interest, had gone beyond the wildest dreams of the tax collector. He would ask the Attorney General if it was proposed to value these life interests according to the tables of the Succession Duty Act? According to those tables, the value of a life interest in £100, in the case of a man aged 70 years, was £677 9s., against the £710 suggested by his hon. Friend's Amendment; at the age of 40 the value was £1,487 10s., instead of £1,714; and at the age of 21, £1,719 17s., as against £2,169. He certainly did not endorse the generous offer of his hon. Friend, and therefore he pressed the Government to say upon what table the valuation was to be based?

*SIR J. RIGBY said, he could not answer that question; but the question of value was really the simplest of all, and never yet in the history of the Inland Revenue Office had there been an appeal to a Court of Law on the question of value, because the Department was reasonable, and its reasonableness had always been recognised.

*MR. GIBSON BOWLES said, he believed the statement just made was true, and it was to be accounted for by the fact that there were valuing rules and tables which were very definite; but, instead of following that excellent precedent, the Bill embodied no tables at all. It would conduce to the smooth working of the Bill and to the avoidance of litigation if tables were provided.

MR. BARTLEY said, he would not trouble the Committee to divide, but he would point out that people were always shy of appeals against the decision of the Inland Revenue Commissioners. It seemed to him it was unfortunate that the existing tables were not incorporated, as that would have prevented any possibility of abuse. He knew of cases in which life interests had been treated as freeholds.

Amendment, by leave, withdrawn.

MR. BARTLEY said, his next Amendment—as to Terminable Annuities—was much more important than the last, although the Attorney General might think the mode of calculating the duty to be a question of no moment. Terminable Annuities formed a large and important part of the interests which would pass under the Bill. Ground-rents were Terminable Annuities with reversion; and the Committee had already settled that reversions were to be taxed to the utmost under the Bill; but the Committee had not dealt with the Terminable Annuities represented by ground-rents, with respect to which, he maintained, some definite principle ought to be laid down. Undoubtedly, many of the ground-rents were held by very rich persons. Some had but a short time to run, and some had a long life before them; but whether they were held by large landlords or by small persons, the fact remained that the valuation of them was a matter of enormous importance. He was aware that ground-rents were to a certain extent held in odium by the Government because some of them were held by very rich persons; but surely it was not a moral principle of taxation to take into consideration whether the property taxed belonged to the rich or to the poor. By whomsoever it was held the incidence of taxation should be equal. He therefore asked the Government to lay down some principle upon which these ground-rents were to be taxed. The principle of Terminable Annuities was, of course, a very simple one. They were practically life interests, having from 10 years upwards to run, and he thought the valuation should proceed on the lines he had indicated in his Amendment, although he had, perhaps, put an excessive value on them in his anxiety to avoid complaints from the Government that he had proceeded too far in an opposite direction. The principle of which he suggested the adoption was that it should depend on the length of time the Terminable Annuity had to run, and also on the average duration of life as applicable to the age of the recipient. In London a large amount of property was held on small ground-rents; something enormous would have to be paid by the reversioners; and that made it the more important that the annuities should be valued with the strictest fairness. If a man of 70 succeeded to a ground-rent of £10 a year which had 20 or 30 years to run that ought to be treated as a life annuity. He might be told it was obvious that that was the principle which would be acted upon; but, so far as he could judge, the Bill gave the Commissioners absolute discretion as to the method of valuation which they might adopt. What he wanted to do was to lay down some rule by which these Terminable Annuities were to be valued upon some equitable principle. If the Attorney General told him there was some provision in the Bill that would secure that object he would be satisfied.

Amendment proposed, in page 5, line 6, at end, to insert—

> "(6) The principal value of Terminable Annuities passing at death shall be ascertained as follows:—
>
> (a) When the expectation of life, according to the standard tables of life, of the receiver of the Terminable Annuity is equal to or less than the length of time the annuity has to run, the said annuity shall be regarded as a life interest, and valued according to sub-section (3);
>
> (b) When the expectation of life, according to the standard tables of life, of the receiver of the Terminable Annuity is greater than the length of time the annuity has to run, the principal value of such annuity shall be such sum as the National Debt Commissioners will be willing, according to their published tables, to grant such annuity."—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted."

SIR J. RIGBY said, he understood the Mover of the Amendment did not wish to go against the principle of the Bill, but desired that the Treasury should get the full value of the duty upon these annuities. He thought there had been a mixing up of the question of the age of the people who enjoyed these annuities and the extent of the enjoyment. Whether a Terminable Annuity passed to a young man or to an old man there was no real difference. They were not to consider the actual amount of personal enjoyment that a man received from his annuity. If a man had an annuity he could, if he choose, sell it at once and get the whole value of it; and, if so disposed, spend the whole of it during his life, whether long or short. To make any distinction would be against the principle they had insisted upon. What they had to do was to levy the duty upon everything that passed, and that was the only principle that they could apply.

MR. BARTLEY said, that they were discussing what the principal value was to be. What he was trying to drive at was that they should define a principal value that would be fair and equitable. It could not be fair that a man of 80 who received an annuity of £5 a year, which was to last his life, should pay as much as a man of 20. He saw that the Attorney General shook his head. Of course, everything was supposed to be fair that was done by Act of Parliament. The valuation of these annuities ought to be carried out in a fair and equitable manner, whereas if the interpretation of the Government was adopted, a very great injustice would be done to a large class of the community. He knew it was of no avail to say that rich persons would be affected, but he would point out that a number of small properties would be affected also. The taxation of an annuity should depend upon the age of the recipient. He knew they had accepted the principle that the principal value was to be taken in estimating the Estate Duty, but they were now discussing how the principal value was to be arrived at, and it seemed to him that the absence of such a section as this would inflict great injury upon a considerable number of persons, and cause them to pay more Estate Duty than they ought in justice to be called upon to pay.

MR. A. J. BALFOUR: I think my hon. Friend is right that it would be an injustice in a case such as he quoted that both men should be taxed alike. But though it is a great injustice, it is an injustice inherent in the Government Bill. There may be a peculiar injustice in the case of holders of Terminable Annuities; but that is by no means the only hardship. My hon. Friend's objection to the scheme of the Government to tax a man not on what he himself is going to enjoy, but what his predecessor enjoyed is a very sound one; but it applies not only to annuities, but to other forms of property which gives an income to its possessor. I agree with the general principle which underlies my hon. Friend's Amendment, but I think it would be almost too much to suppose that the Government would accept the Amendment and remedy injustice in regard to one arbitrarily selected class of property as against all others. I rather hope that my hon. Friend, having made clear the character of the injustice of which he complains, will not ask the Committee to divide.

*MR. BARTLEY said, it was true that his Amendment chiefly affected only one class of persons, but he proposed it in the interests of fair treatment to all classes. He regretted that the Government had not accepted an Amendment to define all the various classes of property, so that there might be some equitable system adopted, not in one particular case, but in all cases. As he knew it was useless to attempt to carry the Amendment, he would not divide the House.

Amendment, by leave, withdrawn.

MR. BARTLEY said, his next Amendment concerned the question of Irish land, and he supposed it would meet the same fate. They ought to know how the Government proposed to value Irish land. He would ask, how was the Government going to value Irish estates at the present time? The Amendment of the Leader of the Opposition, which had been accepted by the Government, did not seem to meet this case. It stated, "price as sold in the open market." In Ireland estates were not saleable in the open market, and he supposed the Amendment was not intended to apply to Ireland. If it was intended to apply to Ireland he would like to hear the Attorney General say so. That would settle his Amendment, and show that in the opinion of the Government land in Ireland had no saleable value, and consequently no value at all for the purposes of Estate Duty. He should be perfectly satisfied with having elicited that opinion. With that view he would move his Amendment.

Amendment proposed, in page 5, line 6, at end, insert—

"(7) In the case of real estate situated in Ireland the principal value shall be calculated on the amount of rent actually received during the preceding ten years, to which may be added all arrears which the Commissioners, or others acting for them, may obtain during the six months succeeding the death, and the average thus actually received shall be taken on the annual value.

(a) The fee simple shall be taken at twenty years' purchase of such annual value;

(b) The life interest principal value shall be taken as the cost of an annuity to the receiver equal to such annual value on the three and a-half per cent. tables)."—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted."

*SIR J. RIGBY said perhaps it was hardly for him to say so, but speaking from what he conceived to be the construction of the Amendment he should say that it would undoubtedly apply to Ireland and to any estate which had actually no saleable value.

MR. BARTLEY: I am thoroughly satisfied and withdraw the Amendment.

Amendment, by leave, withdrawn.

*MR. BARTLEY said, his next Amendment concerned church patronage. Patronage was legally property, and was regarded in law as property. He personally regretted that this was so, and he had always regarded patronage as a trust. But that was the law, and although some persons objected to selling patronage, the fact remained that it was property. He ventured to think that the Government held the view that it was only property when sold, and if it was used as a trust and was not sold it would not come within the purview of this Act. Where the patronage was not sold the person possessing it could not be said to derive pecuniary benefit from it, and it seemed to him that no duty ought to be paid. If the Attorney General would tell him that that was the case, he should be satisfied with having raised the discussion. His Amendment would tend to promote the state of affairs which they wished to see brought about; whereas if patronage was calculated as value, whether sold or not, it would be an encouragement to the sale of livings. The Committee was fairly well acquainted with the circumstances under which he moved the Amendment. He thought the question of the valuation of church patronage must come up so soon as this Bill passed, and inasmuch as a heavy duty might fall on some large estates if patronage was regarded as property, although most large holders did not sell their patronage at all, he thought they ought to insert a clause providing that those patrons who did not sell should not be taxed for the value of livings out of which they received no pecuniary benefit. The Government had stated over and over again that it was only where benefit accrued that this Bill was to come into operation. A system of selling patronage had grown up in the course of ages, still where it was not exercised it could not be said to be tangible property which should be taxed by the Chancellor of the Exchequer. It was a large and complicated subject, but he should like now to hear from the Attorney General whether he would accept the principle that where no valuable consideration passed there should be no tax imposed.

Amendment proposed, in page 5, line 6, at end, to insert—

> "(8) In calculating the value of an estate the principal value of any right of church patronage shall be the amount of consideration which was received by the patron for such right of patronage on the last transfer previous to the death of the deceased."—(*Mr. Bartley.*)

Question proposed, "That the Proviso be there inserted."

*SIR J. RIGBY said, it was quite painful to have to refuse the hon. Member's acceptance of so many tempting Amendments. The Government were of opinion that the sale of church property ought not to be encouraged. They all knew that the existence of that feeling throughout the country had rendered it more and more difficult to sell church patronage, and that the values of the next presentations had been steadily declining. Also, he was glad to say the number of cases in which value had been derived at all had been reduced. He thought the hon. Gentleman's Amendment did not carry out their aim. It would tax the owner of an advowson, although he might never have dealt with it at all. There were other Amendments on the Paper proposing to adopt a modified provision in favour of the owners of advowsons which had already been adopted in our legislation which at any rate ought to be carefully considered, and he thought that any discussion which might arise would apply more conveniently to these. Therefore he would suggest that the present Amendment should be withdrawn, and the discussion take place later.

SIR R. WEBSTER (Isle of Wight) said, he would suggest that the course proposed by the Attorney General be followed. He would not be able to support the present Amendment, because it would have a contrary effect to that which they desired. It would tax a value which might be excessive, or impose the tax where there was no value at all. There was an Amendment standing in the name of the hon. Member for Kensington which would raise the question whether they ought to continue the exemption of advowsons.

Amendment, by leave, withdrawn.

MR. GRIFFITH-BOSCAWEN (Kent, Tunbridge) said, the Amendment which he had to move was on the same subject of church patronage, and it contained the proposal alluded to by the Attorney General. It amounted to this—that exemption should be made in the case of advowsons and church patronages as under the Succession Duty Act of 1853. The 24th section of that Act read—

> "A successor shall not be chargeable with duty in respect of any advowson or church patronage comprised in his succession, unless the same, or some right of presentation, or some other interest in or out of such advowson or church patronage, shall be disposed of by or in concert with him for money or money's worth, in which case he shall be chargeable with duty upon the amount or value of the money or money's worth for which the same, or any such presentation or interest, shall be so disposed of at the time of such disposal."

The object of this section was to treat patronage as a trust rather than as a property. It laid down the principle that if a man inherited an advowson or the right to appoint he should not be called upon to pay Succession Duty unless he sold it. They knew that since the year that Act was passed the feeling had largely grown that the right of patronage should be regarded more as a trust and less as property. If that proposal was assented to then there was far more reason why it should be assented to at the present moment. He would venture to say that he disapproved entirely of traffic in advowsons or rights of church patronage. Many of them thought it was not possible to prohibit the sale altogether, but they did say that if a man did not sell his rights or treat them as a matter of money's value he ought not to be called upon to pay duty. The same principle which applied to the Succession Duty ought therefore to apply in this case. Unless there was this exemption great hardship might be inflicted upon persons inheriting a considerable number of these advowsons. A case might arise in which a man's property included as many as 20 advowsons. If the supposed value of those advowsons was aggregated with the rest of the property a man might have to pay a large amount of Estate Duty although he received no benefit from them, and moreover that might so raise the real value of his property that he would have to pay on a higher scale, and so be a considerable loser. If a man having inherited advowsons afterwards chose to make money out of them he thought it was perfectly right that the value he received from them should be added to the estate upon which he had to pay duty, but he did think it would be very hard that the duty should be paid where the rights were not sold. He sincerely hoped the Government would see their way to accept this Amendment. He was sure that Members on the other side of the House who wanted to prevent the sale of advowsons altogether would not object to the exemption of what was unsaleable property. He thought this simple Amendment would meet the wishes of a large number of people who had considered this question.

Amendment proposed, in page 5, line 7, at end, to insert—

"Estate Duty shall not be payable upon any advowson or church patronage which would have been free from Succession Duty under the twenty-fourth section of 'The Succession Duty Act, 1853.'"—(*Mr. Griffith-Boscawen.*)

Question proposed, "That those words be there inserted."

***Sir J. RIGBY** said, there was an Amendment still lower on the Paper to which this discussion would more properly apply.

Mr. GRIFFITH-BOSCAWEN said, that his hon. Friend (Mr. Byrne) and himself had considered the terms of the two Amendments, and had agreed that his (Mr. Griffith-Boscawen's) should be moved.

Mr. BYRNE (Essex, Walthamstow) said, the objection to the Amendment which he had set down was that he proposed to fix the valuation of advowsons dealt in at not more than 5 per cent., which would have the effect of imposing a tax higher than that on ordinary property. Therefore, he was willing to withdraw in favour of the Amendment which was now moved.

Sir W. HARCOURT said, that if a decision was arrived at, as he hoped it would be, that church patronage was no longer to be a question of barter and sale, this provision would be unnecessary.

Sir R. WEBSTER said, it occurred to him that the Amendment lower on the Paper would be more suitable, as being more in consonance with the existing law. Perhaps the Attorney General would point out why he considered his own proposal the best. The Amendment seemed to him (Sir R. Webster) the simplest way to carry out the object in view.

***Sir J. RIGBY** said, the Government would accept the Amendment subject to the right of proposing any alterations which might be considered necessary at a later stage.

Question put, and agreed to.

Mr. BYRNE said, he had an Amendment on the Paper to leave out Subsections (5) and (6) and insert new provisions; but the earlier part of his proposal had been anticipated by what had taken place the other evening, and the remainder would be more conveniently dealt with when they reached line 15.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, he desired to move an Amendment standing in the name of the hon. and learned Gentleman the Member for York (Mr. Butcher) which was of some importance. It was an Amendment to provide that the valuations required under the Act should be carried out at the expense of the Commissioners. He had gathered from the right hon. Gentleman the Chancellor of the Exchequer the other evening that if expensive valuations were required he was prepared that the Inland Revenue Department should pay the expenses. Under the circumstances the right hon. Gentleman might very well accept the Amendment.

Amendment proposed, in page 5, line 9, after the word "Commissioners," to insert the words "at their own expense."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, he had expressed the opinion that if the Commissioners required valuations they should defray the expense; but the words proposed would go further than he had intended in that statement. He would ask the hon. and learned Member to allow the Government to bring up words to carry out the object in view.

Mr. BYRNE said, that at present the Commissioners did not pay the expenses. They were defrayed by the beneficiaries; therefore, this would be an alteration in the law. He would withdraw his Amendment.

Amendment, by leave, withdrawn.

Mr. AMBROSE (Middlesex, Harrow) said, he begged to move an Amendment to provide that—

> "If not agreed upon by the Commissioners and the person accountable for the duty, a sufficient number of valuers to form a rota shall be appointed in England and in Scotland by the County Council, and in Ireland by the Grand Jury for the county or district in which the property is situate, and the question of value shall be referred to the decision of one of the rota of valuers to be appointed as before mentioned, each valuer in his turn, if able and willing to act, being entitled to the reference, and the decision of such valuer shall, subject to appeal as hereinafter provided, be binding upon the Commissioners and upon the person accountable for the duty; and for the purposes of this Act, the person having the custody or possession of the property shall permit the valuer so to be appointed to inspect it at all reasonable times as such valuer may consider necessary."

The object was to provide machinery for calling to the mind of the Commissioners the proper basis on which the whole value of the property should be decided. It seemed to him it would be a great mistake to allow the Commissioners to be judges in their own cause. There was an analogy bearing upon the Amendment in the Income Tax Commissioners. These Commissioners were independent gentlemen in the position of jurors—assessors, in fact. They were not at the beck and call of the Inland Revenue. The Commissioners under the Bill would have enormous power, as it would rest with them to say whether an estate was worth £50,000 or £100,000. He did not suppose that they would be actuated by improper motives, but unless they were thoroughly independent they would feel a natural bias, and the point was how could that bias be avoided. The plan he ventured to suggest would avoid many difficulties, and was free from any real objection. He did not propose that County Councillors should themselves become the Commissioners, but it did not seem to him unreasonable to propose that they should have the nomination of the persons who should make the valuation upon which the Commissioners should act. The County Council would, of course, employ men who were capable of valuing both personal property and real property. He himself had no hope whatever that any benefit would be derived from the laying down of rules respecting the number of years' purchase that was to be given, because it must happen that very frequently properties were under-rented, while others might be over-rented. The question of the number of years' purchase was one which only valuers could decide.

Amendment proposed, in page 5, line 9, after the word "Commissioners," to leave out to end of Sub-section (5), and insert—

> "And, if not agreed upon by the Commissioners and the persons accountable for the duty, a sufficient number of valuers to form a rota shall be appointed in England and in Scotland by the County Council, and in Ireland by the Grand Jury for the county or district in which the property is situate, and the question of value shall be referred to the decision of one of the rota of valuers to be appointed as before mentioned, each valuer in his turn, if able and willing to act, being entitled to the reference, and the decision of such valuer shall, subject to appeal as hereinafter provided, be binding upon the Commissioners and upon the person accountable for the duty; and for the purposes of this Act, the person having the custody or possession of the property shall permit the valuer so to be appointed to inspect it at all reasonable times as such valuer may consider necessary."—(*Mr. Ambrose.*)

Question proposed, "That the words 'In such manner and by such means as they' stand part of the Clause."

*Sir W. HARCOURT: I do not think that any improvement would be effected in the present system of making valuations if the method proposed by the hon. and learned Member were adopted. One of the great advantages, I believe, of the present system is that in most cases the affairs of the person who is to be charged with duty are not published to the world, because if he makes a reasonable proposal to the Commissioners it is accepted, and there is an end of it, there being no inquisitorial inquiry into his affairs. If, however, a rota of valuers were appointed a perfectly different state of things would prevail. The hon. and learned Member refers us to the method pursued by the Income Tax Commissioners. Well, people do not always like the investigation into their affairs which takes place when a man goes before those Commissioners. I do not think that the proposal of the hon. and learned Member would be of any advantage, and it would be a great deal more expensive to carry out than the proposal in the Bill. Under these circumstances I cannot accept the Amendment.

*Sir M. HICKS-BEACH (Bristol, W.): I agree with the right hon. Gentleman in hoping that my hon. and learned Friend will not press this proposal to a Division. Indeed, I think the point has been practically settled by words inserted in the Amendment moved by my right hon. Friend (Mr. A. J. Balfour), which provide that the value is to be fixed by the Commissioners. There is, however, a point in the Amendment which I think the right hon. Gentleman opposite might very fairly consider. He has expressed his intention of making some provision in the Bill by which the Commissioners will relieve the executors of an estate of the cost of valuation in cases where they require an expensive valuation to be made. The great evil of these valuations of course is their cost, and if a rota of valuers were appointed for each county either by the Inland Revenue Authorities or by the County Council, one of whom might be called in in any case where it was necessary to have an expensive valuation, it might be possible either for the Commissioners of Inland Revenue or for the County Council to fix a scale of charges which would limit the excessive charges now made by valuers. I think that from this point of view the suggestion of my hon. and learned Friend certainly deserves the consideration of the Government. It would be the object of valuers of a high class to get their names placed upon such a rota, and a position on the rota would compensate them for some reduction in the charges. I hope the right hon. Gentleman will take this into consideration.

Sir W. HARCOURT: I will certainly take that into consideration. I would point out that the Amendment adopted on the Motion of the Leader of the Opposition (Mr. A. J. Balfour) will really in a great degree, as regards agricultural land, dispense with valuation altogether, because, as you have the Income Tax valuation agreed upon, the question of a valuation in the sense suggested now would seldom arise. Therefore it is not a very material matter.

*Mr. GIBSON BOWLES (Lynn Regis) said, he felt constrained to support Her Majesty's Government on this Amendment, and he trusted that his hon. and learned Friend would not divide upon it. In regard to real estate the matter of valuation had been settled, and he thought in the right way, by the directions that had been given to the Commissioners. There remained, therefore, only personal property. It would be the simplest thing in the world to value stock, and therefore there would remain only such matters as pictures, which had been dealt with satisfactorily for generations by the Commissioners. He thought they could be dealt with as satisfactorily in the future as in the past. He should in any case most strongly object to setting up an unbroken line of valuers to impose their valuations upon other persons, such valuations to be binding upon the Commissioners. He thought it would be a most unfortunate thing to set up a close corporation of auctioneers and surveyors. These gentlemen were bad enough now, but they would become unbearable if the Amendment were adopted. He thought it would be most objectionable to establish these new tyrants in every county in England.

*Sir M. HICKS-BEACH: I hope it will not be understood that we at all accept the interpretation which has been placed by my hon. Friend who has just sat down upon the Amendment adopted on the Motion of my right hon. Friend (Mr. A. J. Balfour) a few nights ago. The whole of my right hon. Friend's Amendment is governed by market value, and although 25 years' purchase of the Income Tax assessment was to be taken as a maximum in certain cases, it was to be nothing but a limit, and in the case of much agricultural property the valuation might be very much below 25 years' purchase. I think there would be a good many cases where valuers might have to be called upon, and where the idea of a rota might be put in force.

Mr. AMBROSE said, he was satisfied that there were thousands of cases in which the limitation of the Amendment of the Leader of the Opposition (Mr. A. J. Balfour) would have no application whatever. He was certain that the practice which had been in vogue for 100 years as regarded personal estate would utterly break down when brought to apply to real estate. His hon. Friend the Member for Lynn Regis (Mr.

Gibson Bowles) would prefer the tyranny of the Commissioners to the tyranny of a perfectly independent body of persons appointed by the County Council. He (Mr. Ambrose) did not agree with his hon. Friend, and he was certain that a day would come when it would be regretted that some such provision as was embodied in his Amendment had not been inserted in the Bill. He had moved his Amendment with the object of improving the Bill, but he could not hope to carry it if he was not supported by gentlemen on his own side of the House, and he would therefore ask leave to withdraw it.

Amendment, by leave, withdrawn.

*MR. BARTLEY (Islington, N.) moved to insert, at the end of line 14, the following words:—

> "The executors of the deceased may require the Commissioners, in their valuation of real estate, to value separately each part, whether each estate, each farm, or each plot."

He said, he thought it would be a reasonable thing that in valuations of this sort the Commissioners might be required to give the value of each part of the estate if necessary. A considerable hardship might be done if the whole estate were valued *en bloc*, and he thought it was only reasonable that where a very heavy duty was being charged the persons upon whom it would fall should be able to ask how it was made up. He confined his Amendment absolutely and entirely to realty. They knew very well that many people had property in different plots, each of which was of a totally different character to the other, and therefore it seemed to him that it was highly desirable that the Commissioners should be bound to take the valuation on each separate part. Unless the details of the valuation were given it was almost impossible to expect that a proper opinion should be arrived at. The Chancellor of the Exchequer said these valuations were rarely disputed, but that was really owing to the fact that so many of the smaller class of owners were afraid to appeal against the decisions of the Commissioners, as they knew that the costs were very heavy, and they preferred to pay in excess rather than have the trouble and annoyance and possible expense of contesting these matters. It was, therefore, only right that some such reasonable proposal as the one he now made should be adopted.

Amendment proposed, in page 5, line 14, after the word "necessary," to insert the words—

> "The person accountable for the duty may require the Commissioners, in their valuation of real estate, to value separately each part, whether each estate, each farm, or each plot."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

*SIR J. RIGBY said, he doubted whether the hon. Gentleman really appreciated the effect of this Amendment, which would multiply the clerks that would be required without any reason at all. The hon. Member did not try to discriminate between one case and another, but proposed that wherever there was an estate on which the duty had to be paid the Commissioners should be required to value it plot by plot. They would be at the mercy of thousands of persons, and it would be a very much more uncertain thing than to value an estate as a whole. The hon. Member said the reason why there had been no appeals was the fact that persons were afraid they might be acting against their own interests. Why, there were thousands of estates, consisting of land and buildings, which every year were valued for probate. These were not really solid objections, and what had been done in times past in regard to leaseholds could well be now done, and in many cases much more easily when dealing with fee simple estates. What had been sufficient in times past would be sufficient now, but what the Amendment proposed was that each plot should be taken separate to the other, at immense expense, great difficulty, and with no real advantage. What was required was to know what was the value of all the property that was to be included in the valuation and in respect of which duty was payable.

MR. HANBURY (Preston) thought there was a good deal more in the Amendment than the Attorney General seemed to think. The hon. and learned Gentleman was justified in objecting to the Commissioners being called upon to value every separate plot, but he thought there was a good deal in the case when his hon. Friend insisted upon different classes of property being valued separately. For instance, upon an estate where there was a good deal of agricultural and a good deal of mining property, the two classes should be valued separately, so that the person accountable for the duty should know exactly what value was put upon each of them. As he understood the scheme, in future they would have to pay Estate Duty upon the principal value of unworked mines, and he would like to ask how it was going to be arrived at? because all its value was undergound. That was a case that had not yet arisen; but when dealing with a duty of this kind and an entirely new class of property, it was only fair that the people interested should know exactly upon what scale and in what manner they were being valued. If his hon. Friend insisted upon every plot being valued then he could not agree with him, but he entirely agreed with the view that each separate class of property should be valued.

Mr. BARTLEY said, it was only in regard to small properties that he proposed that each plot should be valued, because the Amendment specially said each estate and each class of property going down to plot. The Amendment was originally put down in connection with another Amendment that had reference to the handing over of a portion of the property where there was no cash.

Sir R. WEBSTER said, he would point out there was really a substantial matter requiring the consideration of the Government. He did not wish to minimise what was said by the Attorney General as to the existing state of the law, but the hon. and learned Gentleman must remember that a different state of things was going to prevail; there was to be a valuation in the first instance by the Commissioners, and subsequently an appeal, and to avoid expense and delay there should be a power under the rules to require sub-division for the valuation. Practically, the only information given to them was that given them by the Attorney General when he said they did not want this, because in the hands of rich people thousands of large estates were being valued for the purposes of probate. If the Attorney General thought the Amendment went too far there would be no objection to alter it, but he thought it right they should distinguish between particular classes of property. Under the existing law, in very many cases property had to be valued separately, and the reason for that was obvious. In valuing the property in the gross a great mistake might be made which would not occur when the property was valued separately. The Amendment pointed to an administrative difficulty which required to be met beforehand either by the framing of rules or by the insertion of words providing that the competent authority might require a proper subdivision of valuation. It was but right that the person sought to be charged should be in a position to know what value was put on the different items of his property.

*Sir J. RIGBY said, he hoped the Committee would sympathise with those who had had to draw a Bill of this extent and scope when they saw that its critics and those who proposed to amend it found themselves met with all sorts of difficulties. The first step in the matter was that the person accountable must send in the valuation. What he objected to was that the Commissioners should be driven to do that which the parties could do for themselves. When they had gone to the trouble of separating the different plots, of course the Commissioners, if they objected, would be obliged to point out where the objection came in. He denied that any difficulty would arise in considering the nature of the property; it was a matter of arithmetic alone. And with regard to the alleged difficulty of valuing minerals underground, the fact was notorious that sales of such property, unworked and unwon, took place from day to day, the value being as closely estimated as if the minerals were gotten on the face of the soil; therefore, there was no real difficulty about it. The person accountable for the duty could make as many valuations as he chose.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, the hon. and learned Attorney General spoke about the critics of the Bill, but if he would look at the Amendments to Clause 7 he would find that the learned Solicitor General was also amongst the critics. The point of substance was this: For the purposes of the Estate Duty the property should be valued according to its different class, but it should also be valued in sub-divisions in the case of property going to several beneficiaries, in order to ascertain what portion of the Estate Duty was recoverable from each beneficiary. Property did not always pass *en bloc* as the Government seemed to think it did; and if the Inland Revenue valuation was according to the different classes, they would arrive at the amount of duty not only to be paid to the Inland Revenue, but the amount recoverable from each beneficiary. The Attorney General referred to thousands of valuations taking place of large estates in the hands of rich people; but the fact was, that 55,000 valuations out of 68,000 represented estates of a less value than £1,000, so that there were very few cases where the valuations were in regard to estates of over £1,000.

Mr. A. J. BALFOUR (Manchester, E.) said, he did not wish to delay the Committee, but he did not think the Attorney General had quite appreciated one of the difficulties his hon. Friend had to deal with, and he would like to remind the Solicitor General of the Amendment of his the Government accepted on Friday night which laid down certain rules which applied a certain limit beyond which, in the case of agricultural land, the valuers were not to go. In the common case of an ordinary agricultural estate 9-10ths or 19-20ths would come under the definition of property where no part was due to expectation or increased revenue therefrom, but the twentieth part might consist of property from which increased income might be expected, as accommodation land or building land, and if they were going to describe that estate they would not describe it as a whole from which increased income was likely to accrue; the Inland Revenue would never ride off on a chicane of that kind. That was a point that was well worthy of consideration, and might be met by a modification of the Amendment. Only one other point, which he borrowed from his hon. Friend behind him, who brought to the notice of the Committee the case of the unworked minerals. He thought it was desirable and convenient that where a real estate consisted of various kinds of property, those properties should be distinguished for purposes of valuation in some way or other. He quite agreed they could not ask the Inland Revenue to go to the cost of making a minute survey of every kind of property; but he went further, and said that the total value was not the same as the various parts of which it was composed, and in which case it would be unjust to the executor to cut up the property into small items. Take the case of a residential property with sporting convenience, which might have an immense value for purposes of sale; but if they measured the value of that field by field and added the value of each part together, they would reach a sum very much less than it would fetch as a whole, and in that case the Chancellor of the Exchequer would, on the principle of the Bill, be defrauded, and he quite agreed, therefore, they could not ask that that estate should be sub-divided. But he thought that, in order to make it quite clear what was the intention of the Amendment of his the Government adopted the other night, it might be convenient to introduce words which would require a separate valuation. He did not know whether these words he had sketched would meet the case—

> "The executors of the deceased may require the Commissioners in their valuation to distinguish between that part of the estate, if any, which consists of agricultural property on which there is no expectation of increased income, unworked minerals, buildings, and land which derives part of its value from the expectation that it will be used for building."

Either now or upon Report it would be desirable the Government should consider the question, and if these words would not do that, the Government should bring up an Amendment that would meet the case.

Mr. R. T. REID said, with regard to the general argument he did not think it desirable that he should say anything, inasmuch as it had been dealt with by the Attorney General. With regard to the specific point which had been put as to separate valuation of separate classes of property, he believed that at the present time the Commissioners did full justice in the matter. If it were thought that justice had not been done, a safeguard was given, in the last resort, by way of appeal to the Courts. The right hon. Gentleman said that not only should they discriminate between the valuation of agricultural land, but that they should go further, and discriminate between particular classes and kinds of property, such as mines, and minerals, and so forth. He did not suppose that there was any obligation to divide the property now, still he rather thought that in any fair case the Commissioners would be quite disposed to give any reasonable information. But that raised a general question altogether which he did not think was raised by the Amendment of the hon. Member, and he was sure it would be obvious that the Government could not accept this Amendment, and, indeed, it would not be desirable to do so. He submitted if it were desirable to raise this point, the best plan would be to agree upon an Amendment which would carry out precisely what hon. Members opposite thought should be embodied in such Amendment, and put it down for the Report stage, when it could be debated. To carry out the Amendment as it now stood would throw an enormous amount of labour on the Inland Revenue. He would suggest to the hon. Member that as his Amendment had not attracted in its present form the support of those gentlemen who had spoken, the right course would be not to press it further at this stage, but to bring up an Amendment designed to carry out the object in view on the Report stage, when it could be debated.

*Mr. GIBSON BOWLES remarked that the Attorney General had said that the valuation of real estate had always been carried out. Yes, but never upon the principal value. It had hitherto only been so valued in exceptional cases. As to this Amendment, it proposed that various kinds of property should be valued separately in order to ascertain the value of the whole. He did not see how the Commissioners were to arrive at the value as a whole unless by valuation of the separate parts of which an estate was composed. He further submitted that even in valuing the different parts of an estate the Government would not have fulfilled their own obligations under their own Bill, because he recalled to the recollection of the learned Solicitor General—who knew the Bill as well as anybody by this time—Clause 9, under which the rateable portion of the duty was to be a first charge upon the property subject to that duty. In other words, if he inherited a field, a rateable portion of the duty on the whole estate was to be a rateable charge upon his field, and if he did not pay the duty they might come down and levy the charge upon that field, so that the Commissioners must not only apportion part of the estate, but apportion it to each one of the beneficiaries, otherwise Clause 9 was nonsense. By that same Clause 9 the executor was empowered to mortgage or sell the field to which he (Mr. Gibson Bowles) might have succeeded in case he did not repay him the duty in respect of it. The question arose as to what rateable portion of the duty his field was liable, and there again it was absolutely necessary not merely that the different portions of the estate should be separately valued, but positively the separate interest taken by each beneficiary under the will in respect of each property. One of the most stupendous difficulties that would arise under this Bill would be the apportionment of the proper share of duty to each beneficiary who took a benefit in the estate. When they came to levy the duty, they would be brought face to face with the necessity of charging upon the estate itself and upon the beneficiaries who took that estate; therefore, he submitted, first of all, that there was no such valuation known to the Succession Duty Act as that proposed to be made here; secondly, that it was absolutely necessary they should value the separate parts of the estate, otherwise they could not value the whole, and that in addition the Government had already pledged themselves to value not merely the separate parts of the estate, but the separate interest of each beneficiary, otherwise it would be absolutely impossible to work Clause 9. The Government, therefore, ought to accept this Amendment to enable them to take a step towards the further step they would have to take for carrying out Clause 9.

Mr. HANBURY said, that some of the difficulties anticipated by the Attorney General would not arise in connection with settled estates. As to the question of valuation, he contended there would not be any practical difficulty in valuing different classes of property separately. When properties were so distinct in character as mining and agricultural property, they would have separate valuers for each class of property, and all they asked was that the beneficiaries should know what these separate values were.

Mr. BARTLEY said, the point he wished to raise would be met by the simple words—

> "The person accountable for the duty may require the Commissioners in their valuation of real estate to value separately each separate class of property."

That was the intention of the clause, and surely the Government could hardly object to such a very simple statement. In valuing a complicated estate it would be absolutely necessary to have different classes of valuers, and therefore he thought it would certainly be fair to accept this Amendment. He would move to amend the Amendment, so that it would read as follows:—

> "The person accountable for the duty may require the Commissioners in their valuation of real estate to value separately each class of property."

Sir R. WEBSTER asked the Solicitor General if he did not think this reasonable concession could be made? It was obvious that if the Commissioners did their duty reasonably, there would be a separate valuation of each separate class of property. If the hon. and learned Gentleman desired it, he could define the separate classes of property hereafter, so as to give the minimum of concession, but surely some such Amendment was absolutely necessary.

Mr. R. T. REID said, he had stated—and he thought it was a very fair statement—that this, like anything else in the Bill, was a matter of considerable importance. He had said the language which had been used in the proposed Amendment was not apt. Another Amendment had been put down, and he did not think they ought to be asked on the spur of the moment to accept a fresh Amendment on an important matter. Was not the sensible thing to do for hon. Members to formally consider the Amendment it was proposed to put down, and then put it down for the Report stage, when they should have an opportunity beforehand of fully considering it?

Mr. BRODRICK (Surrey, Guildford) considered the best course would be for the Solicitor General to accept these words, which he could then amend on Report if it was considered necessary. It would be a mistake to leave this matter to the Report stage, because then they would have no further power to amend the Amendment hereafter, the Bill not going to the other House. In these circumstances, he asked the Government to accept the Amendment, and then on the Report stage they could amend it themselves if they considered it advisable to do so. In reality the cases designed to be covered by the Amendment were cases which would arise on almost every estate that had to be valued, because there must be a certain amount of land which would not be purely agricultural property, and to exclude the whole of such an estate from participation in the benefit of the Amendment would be a great hardship. He hoped his hon. Friend ld press the Amendment.

Amendment amended, by leaving out from the first word "each," to the end of the Amendment, and adding the words "separate class of property."

Question put,

> "That the words 'The person accountable for the duty may require the Commissioners in their valuation of real estate to value separately each separate class of property' be there inserted."

The Committee divided:—Ayes 189; Noes 217.—(Division List, No. 102.)

Mr. BYRNE (Essex, Walthamstow) rose to move the omission of Sub-section (6) in order to insert the following sub-section:—

> "(a) Any person aggrieved by any decision of the Commissioners, whether as to the value placed by them on any property, or otherwise, may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court;
>
> (b) If the appeal shall be with reference to the value placed by the Commissioners on any property, the Court shall determine such value, and upon the hearing of such appeal evidence may be given by either party by affidavit, or, if the Court shall so direct, *vivâ voce;*
>
> (c) In all cases the costs of the appeal shall follow the event unless the Court shall otherwise direct."

There were substantially three points on which he desired to have the clause amended. The first was in regard to the question of appeal. The Bill as it stood allowed an appeal from the Commissioners to the High Court on the question of value only, and he wanted an appeal to be allowed in all cases of differences between parties aggrieved and the Commissioners. The second point was undoubtedly a most important one. The Bill provided that before any person aggrieved by the value placed on any property by the Commissioners could appeal against the valuation, he must pay, not a portion, not a deposit, but the whole amount which the Commissioners had placed upon the property. It seemed to him to be most unjust that a person who desired to appeal should be obliged to pay the whole of the duty claimed, though it might exceed the amount that should be paid by thousands of pounds. Again, if a person elected to pay the duty in eight annual instalments, he would have to pay the whole duty before he could appeal. The third point was in reference to the costs. His Amendment provided that in all cases of appeal the cost should follow the event, unless the Court otherwise directed.

Amendment proposed, in page 5, line 15, to leave out Sub-section (6) and insert—

"(a) Any person aggrieved by any decision of the Commissioners, whether as to the value placed by them on any property, or otherwise, may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court;

(b) If the appeal shall be with reference to the value placed by the Commissioners on any property, the Court shall determine such value, and upon the hearing of such appeal evidence may be given by either party by affidavit, or, if the Court shall so direct, *vivâ voce;*

(3) In all cases the costs of the appeal shall follow the event unless the Court shall otherwise direct."—(*Mr. Byrne.*)

Question proposed, "That those sub-sections be there inserted."

*Sir J. RIGBY (who was imperfectly heard) said, the Government had a right to complain of the manner in which trivial Amendments of this kind were placed on the Paper, evidently without thought or consideration. Under the Amendment of the hon. and learned Member an appeal was to be allowed in every matter. If a party wanted an extension of the time allowed by the Commissioners for furnishing the accounts of the estate he might appeal, if the Amendment were added to the Bill. That was ridiculous. The result of the Amendment would be that not only the time of the Commissioners, but the time of the High Court would be taken up by all sorts and kinds of disputes arising from the decisions of the Commissioners. Let them consider the mass of questions the Commissioners had to deal with; and under the Amendment every one of them might be brought up to the High Court and made the subject of redress litigation. The hon. and learned Gentleman complained that the clause allowed appeal only on one point—the point of valuation; but if the words of the hon. and learned Gentleman "or otherwise" were inserted, questions of no practical importance at all might be raised on appeal; and really, the Commissioners would never be able to get through their work. He was not ashamed to confess that there were faults in the Bill. He might tell those who never had the task of framing a Bill of this kind, that frequently one Amendment made in the Bill involved a great number of others, and it required the utmost patience, time, and trouble to get things well together. He thought the proper plan was the plan the Government proposed, subject, perhaps, to some verbal alterations. They could not accept such an extensive and extravagant proposal as that contained in the Amendment. They thought that in a Bill of this kind the number of appeals should be strictly limited, and they had already provided in the Bill that the question of appeal should be determined by the High Court. As to the question of costs following the event in cases of appeal, that was a matter already in the discretion of the Court.

Sir R. WEBSTER (Isle of Wight) said, they were all extremely glad to see the Attorney General back in restored health; but he should say he was a little surprised at the tone his hon. and learned Friend had imparted into his speech with reference to the Amendment before the Committee. What had the Committee being doing for the past fortnight during the absence of the Attorney General. It was all very well for the hon. and learned Gentleman to say that the Amendment was put down without thought or consideration; but he could tell the Committee from his own knowledge that the Amendment, be it right or wrong, had been most anxiously considered and framed, and was put down because the Solicitor General asked the Opposition, if they desired to make alterations in the Bill, to put them on the

Paper complete, so that the Government might be able to judge the scheme they proposed to substitute for the scheme in the Bill. Really, the Attorney General should not treat them as if they were Her Majesty's Judges. The Solicitor General had over and over again admitted that suggestions made by his hon. and learned Friend the Member for Essex had enabled him to frame Amendments that appeared in previous clauses of the Bill; and it was really too bad that, on the first occasion they welcomed back the Attorney General, the hon. and learned Gentleman should have charged them with being so contemptible that they were unable to place reasonable propositions before the Committee. If the Attorney General applied his great mind to the Amendment he would find that it raised some very important points. The hon. and learned Gentleman would find lower down on the Paper Amendments which raised separately the several points contained in the Amendment before the Committee, so that if that Amendment were defeated those points could be considered separately; and the reason his hon. and learned Friend had placed the Amendment in its present form on the Paper was because the Government had said they would be glad to have Amendments grouped so that they might have the opportunity of judging them as a whole. The first blot in the clause which the Amendment sought to remedy was the provision by which appeal was only to be permitted on the payment of the duty in accordance with the valuation of the Commissioners. Not even security was allowed to be given; the money must be paid down; and in the case of those new duties which were, for the first time, to be raised on a scale higher than before and to be levied according to aggregation and graduation, no appeal was to be allowed unless a man had got the money to pay down. Another point which his hon. and learned Friend proposed was that the costs in all cases should follow the event except the Court should otherwise direct. The Attorney General had said that that was provided in the Bill already, but where was it so provided? It was all very well to say that this matter was always in the discretion of the Court; but it was right that the language of the Statute should lay down the rule. If the persons appealing were successful, it might be said by the Counsel for the Revenue authorities that it was the Government that was concerned, and that the Government ought not to pay costs; and therefore the Amendment was a very proper Amendment to propose. Another suggestion in the Amendment was that, in the hearing of an appeal in reference to value, evidence might be given by either party by affidavit. When they were dealing with a question of valuation it was extremely important to both sides to know beforehand the evidence on which the valuation was based. It was not a case of perjured witnesses, or of witnesses that required to be cross-examined. It was a case in which persons would make a valuation according to their judgment, and it was the right and proper thing that the evidence on which that judgment was based should be placed before both parties before the hearing of the appeal. During the three weeks the House had been in Committee on this Bill the Opposition had pointed out defects and difficulties in the Government scheme, and in no small number of instances the Government had acknowledged those difficulties and defects, either by accepting the Amendments or promising to consider the matters on Report. There were still many defects in the scheme. It was the duty of the Opposition to bring those defects under the notice of the Committee, and the threats of the Attorney General would not deter them from moving such Amendments as they thought desirable.

Mr. AMBROSE (Middlesex, Harrow) said, the Attorney General had argued that there was an appeal under the Bill. Could anything be more preposterous or a greater sham than the kind of appeal that was given by the Bill? The Committee had already agreed that owners of property might have the option of paying the duty in instalments in eight years. Why was that provision made? Because everyone knew perfectly well that in nine cases out of every ten the party who had to pay duty would not have it to pay down, and could only raise it from the property. Yet the right of appeal was to be made dependent on the payment of the money. Did the Government mean that the party should appeal at the end of eight years when he had paid all the instalments of the duty? That, of course, was preposterous, for at the end of eight years all the evidence would be gone; the whole aspect of the matter would be changed, and there would be no possibility of carrying an appeal. The Bill provided that any person aggrieved by the Commissioner's valuation might appeal to the High Court—

> "Within the time and in the manner and on the conditions directed by Rules of Court."

To leave to the Judges the power of prescribing the conditions of appeal was to hand over to the Judges power over the taxation legislation of Parliament, and possibly to make appeal absolutely impossible. He knew cases in which appeals were impossible owing to the Regulations which had been framed by the Courts. The right to appeal ought to be absolute, without any condition or restriction whatever. If the English people had lost their sense of controlling their own taxation, let the clause pass; but he had yet to learn that the English people had given up their control of taxation, and were willing to hand it over to the Inland Revenue Commissioners and the Judges. He did not think that those questions of taxation ought to be referred to the High Court. The High Court had to decide questions of law; and the High Court ought not to be asked to decide questions of taxation as between the Crown and the subject. The independence of the Judges might be challenged, when it was known that the Government which had the power of appointing and promoting Judges had given the Judges the power of increasing taxation. Of course, the Judges would do their duty; but, in a matter of this kind, it was impossible to protect them from charges that sometimes leaned one way or the other. He thought the Amendment of his hon. and learned Friend ought to be amended, so that the question of valuation would be, on appeal, determined by a jury. He, therefore, suggested that after the word "Court," in paragraph (b), the words "with the assistance of a special jury, if desired by either party" should be inserted. The question of valuation was a very important question, and ought not to be settled by mere rule of thumb.

*MR. GIBSON BOWLES said, he would remind the Attorney General that under the Bill a number of entirely new questions would arise which would require to be determined by the High Court.

*SIR J. RIGBY said, the Committee were now upon the Amendment.

MR. GIBSON BOWLES said, that if the hon. and learned Attorney General would refrain from jumping before coming to the ditch he would see that he (Mr. Gibson Bowles) was speaking to the Amendment. Matters of great importance and necessity might arise requiring to be determined by the High Court, not merely for the ascertainment of the duty, but for the guidance of the Commissioners themselves. It had been constantly necessary to take cases into Court for the settlement of nice points of law. These cases would be multiplied tenfold under the Bill, particularly as to property outside the United Kingdom, and property subject to aggregation. The Attorney General seemed to have a curious idea of the High Court. He said they ought not to submit all these questions to the High Court. Why not? The hon. and learned Gentleman said they might do it if they would pay the duty in advance. Why should litigants be called on to pay the stakes before the race was run? Was that the principle upon which the hon. and learned Attorney General or anyone else made his book on the Ascot Cup? He should think not. By the Succession Duty Act of 1853 no such condition as that was imposed upon an appellant. The duty was not to be paid in advance when that duty was in dispute. Had the hon. and learned Attorney General forgotten that Act when he talked about importing no new element into the law? By Section 50 of that Act, a party dissatisfied might appeal, and the Court had jurisdiction to hear and determine the matter, and to award costs, too; and, where the amount involved did not exceed £50, the party dissatisfied might lodge his appeal in the County Court. There was not a word in the Act about paying the duty in advance. Well, such being the law, it was a little too much for the Attorney General to come down and speak as if they were proposing some new monstrosity never heard of before in the history of law. The Chancellor of the Exchequer had cited the example of the Colony of Victoria. But by the Act passed in that colony in 1890, it was provided that appeals should be tried by the Master in Equity of the Supreme Court, and that either party to the dispute might have the matter tried by a jury, and the costs of such appeals were made to follow the event. The proposals of the Government were manifestly unfair. It was monstrous that they should leave in the hands of any Government in the country the right to drag an unfortunate taxpayer into Court on an appeal arising perhaps out of an excessive assessment, and then that if the appellant lost he should have to pay the costs, and if he won the Government should be allowed to refuse to pay.

SIR D. MACFARLANE (Argyll) said, he had listened most attentively to the speech of the hon. and learned Gentleman the Member for Harrow, and, as far as he could understand it, it seemed to be an argument against appeals altogether. He did not understand that the Judges would have the right of increasing assessments made by the Commissioners. Amendments moved by hon. Members opposite in the course of this Bill were in the interests of a class. In fact, he had heard of no Amendment from that side which was not in the interest of the rich and powerful. He would ask whether it would not be possible, instead of demanding down on the nail the whole sum which should be paid in eight years, that security for payment should be required? He thought the Opposition would have some reason to complain if the Government insisted upon a payment, which the Bill allowed to be spread over eight years, being required, in case of an appeal, to be paid down at once. The amount might be an impossible one to pay. He thought that the Courts should have discretionary power to take security pending an appeal.

*SIR M. HICKS-BEACH said, he hoped that the Government would give an answer to the suggestion of the last speaker. That hon. Baronet, he thought, had been rather unfortunate in his absences from the Committee. He (Sir M. Hicks-Beach) would point out to him that many Amendments from the Opposition side were moved in the interests of the poorer classes and not, as he had said, in the interests of the rich and powerful. This proposal to give the Government the power of insisting on the payment of the duty before the right to appeal could be exercised was one which would affect the poor, and the Amendment was directly in their interest. He hoped they would hear from the Government a statement that they would in some way modify their proposal beyond the point the Attorney General said was necessary—which only extended as far as this—namely, where the option had been exercised, or was about to be exercised, of paying the duty by instalments, then only such instalments as were due should be paid before the right of appeal was exercised. This was not a matter, by any means, which affected real property only; it touched various kinds of personalty much more. A man might leave behind him a large amount of personal property of a kind which could not be immediately realised. How in the world in that case was an executor to find the money before exercising his right of appeal? It would be perfectly impossible. Why was it that Her Majesty's Government had thought it necessary to import this provision into the Bill? As the hon. Member for Lynn Regis had showed conclusively, the proposal of the Bill was contrary to the existing law, the individual liable to Succession Duty not being required to pay a penny before the decision of the Court was given. That ought to be the rule in the present case. He (Sir M. Hicks-Beach) hoped that in the absence of the Chancellor of the Exchequer the Secretary of State for India (Mr. H. H. Fowler) would be able to make some statement which would relieve the minds of hon. Members on this matter and assure them that Her Majesty's Government, in proposing this right of appeal, intended that the right should be a real one. It was absurd to put into an Act of Parliament a right of appeal and then deny the exercise of that right until the sum in dispute—which might be a large one—had been paid down. He hoped to hear some statement from the Government to the effect that they did not intend to adhere to this most unfair proposal.

*MR. LAWRENCE (Liverpool, Abercromby) said, it seemed hard and unnecessary to require the money to be paid in, having regard to the fact that interest at 3 per cent. was already running on the amount, and in considering the question of interest to be paid by executors it must be borne in mind that agricultural land did not return 3 per cent., so there was already a stimulus to ready payment. A further injustice was apparent that when an excess amount had been charged there was no arrangement in the Bill whereby it would be returned to the executor, and an allowance made for excess interest he had paid.

Mr. CARSON (Dublin University) said, he would ask for an answer to the hon. and learned Gentleman the late Attorney General as to the question about costs. It appeared to him (Mr. Carson) that as the clause stood the Courts would have no power to give even a successful litigant costs against the Crown. This would be a great hardship upon persons against whom an excessive demand for Estate Duty had been made.

*Sir J. RIGBY (who was almost inaudible in the Gallery) was understood to say that, with regard to costs against the Government, as the law had formerly stood they could not be recovered unless the Act under which the case was triable made provision for such recovery. The law had been altered, however, and under the changes made by the Judicature Acts a successful litigant against the Crown would, in certain cases, get his costs. Under the provisions of the Acts relating to the Income Tax and to the Inhabited House Duty parties disputing their assessment were required to pay the duty before they appealed. In the absence of such a provision the temptation to embark in litigation with the object of delaying payment would be very great, and the expense which the Government would be put to would be a matter of serious financial concern. The moment it was shown there was reasonable doubt as to the utility of the Government proposal he had offered to put words into the clause to obviate the difficulty complained of. He proposed, however, in this respect not to act upon the spur of the moment, but after due consideration and on arriving at a deliberate conclusion in the matter. In matters relating to the public Revenue there was an Act he believed of the year 1861—though he could not be sure—which provided that in litigation with the Crown, where the money sued for would, if recovered, go to the public Revenue, costs should be paid as between subject and subject. He thought he was right in that. He considered that the clause was sufficient for its purpose, and until they had ascertained the contrary he saw no reason for the adoption of a somewhat misty clause as to costs.

Mr. A. J. BALFOUR said, he thought the Government had not fully realised the position in which the Committee found itself. It was true that his hon. Friend's Amendment raised three questions of great importance, and on those three questions, as the discussion had ranged over a whole series of Amendments, he would say a word before he sat down. The question put from the Chair covered one point, and one alone—namely, whether there should be an appeal or anything besides the value of the property as assessed by the Commissioners. The question put was whether Sub-section 6 should stand part of the Bill. If that sub-section were carried it would be impossible to have an appeal except on the value as assessed by the Commissioners of particular parcels of property. With regard to that question, it was said that no one had dared to meet the challenge thrown out that if the Amendment were carried in its present form a vast mass of questions would be brought before the Courts by contentious litigants, and the whole course of administration in the Inland Revenue Office would be blocked, and the Courts themselves would be hardly able to deal with the mass of business brought before them. That was the argument of the hon. and learned Gentleman the Attorney General. He did not say it was without force. Though couched in unfortunate language, there might have been the kernel and nucleus of truth in the argument. The Attorney General did not appear yet to have discovered in all his experience of Committee work in the House that the Government had something more to do besides pointing out weak spots in Amendments moved to their Bills. No doubt they had so show Amendments to be defective, if they were so; but they had to do more. It was the duty of the Government to show that the Bill to which the Amendments were moved really carried out the principle of justice and of equity. The Attorney General was more successful in showing that the Amendment went too far than in proving that the Bill went far enough. He never attempted to show that the Bill went far enough. It did no go far enough. What did it do? It gave an appeal upon questions concerning the valuation of a part of a property, but other matters besides that would arise which might be of vital importance to those who had to pay the duty, and in which it was right to have the decision of the Inland Revenue Court overruled if it was wrong. Possibly the Amendment might be modified, and he would ask the Government if they were prepared to accept words giving the right of appeal to any person aggrieved by the decision of the Commissioners as to the amount of duty they had to pay? Were the Government prepared to allow an appeal not upon any frivolous ground, not upon mere rules of procedure, but upon the amount of duty to be paid? That would be a plain, simple, and equitable mode of dealing with the question, and a change of a word or two in the first part of the Amendment would carry out the object in view. He thought also that it would have been well if the Government had satisfied themselves on the point by reference to the Statutes at large, and not merely trusted to memory whether or not there was power to claim costs against the Crown in cases like this. Of course, they could not expect the Attorney General, with all he had to bear in mind, to be able to tell them at once from memory what was the real state of the law. This was a point that ought to be cleared up. On the question of affidavits he would not interpose between his hon. Friend the Member for the Walthamstow Division and the Attorney General beyond saying that if the Courts thought fit to deal with the question by affidavits the power was one which might be exercised without objection. With reference to the point as to whether there was to be a right of appeal before the whole of the duty was paid, that the argument of the Attorney General on the Act of 1853 and the Stamp Act of 1891 did not quite satisfy him. Indeed, he might present the hon. and learned Gentleman with an example more powerful than those he had quoted, because he believed that under the existing Probate Law the whole duty had to be paid before any appeal could lie. The Government were now for the first time increasing the Death Duties to a point which might make it difficult for an inheritor of personalty to pay without selling large portions of it. Let them take the case of an owner of works of art and pictures under settlement, and he would ask the Committee to conceive the hardship of a man in such circumstances being forced to sell his pictures in order to pay the duty, and before the Court finally decided whether the duty in respect of which those pictures had to be sold was the duty which ought to be paid. Suppose the Court did decide after the sale that the duty charged was unjust. How was that injustice to be remedied? How was the man to get back his pictures? The iniquity was so obvious that he was convinced the Government would not be able to stand by the clause in its present form. As the Question in the form in which it was put from the Chair precluded the discussion at that stage of other points which had been raised he would reserve until a later opportunity what he had to say upon them.

Sir W. HARCOURT said, he had listened with great attention to what had fallen from the right hon. Gentleman, and he would like to be allowed to say at once that it was not the interest of the Government, in collecting this or any other tax, to collect it in a form which should be oppressive to the taxpayer. Consistently with obtaining the duty it was the interest of the Government to make the method of raising the tax as easy as possible to those who had to pay it. But he was sure that right hon. and hon. Gentlemen opposite could not have any desire to place any practical difficulty in the way of the Departments in collecting the money which Parliament had sanctioned. He gathered from the remarks of the right hon. Gentleman that he did not think the Amendment in its present form offered the best possible plan of carrying out the objects he had in view. He recognised that there was a great deal of force in what had been said, and the Government wished to consider how best an arrangement could be made whereby the position of the taxpayer might be alleviated and at the same time the practical collection of the Revenue secured. As had already been pointed out under the Stamp Act of 1891, the money had to be paid before any appeal could be brought. But he thought that the case with reference to pictures cited by the right hon. Gentleman was a strong one, and he was ready to consider whether or not there was adequate security for the protection of those upon whom the Government admitted that they were laying a heavy burden. He pointed out, however, that the subject had always the right of appeal to the Courts at his command by the simple process of not paying the money claimed, and challenging the equity and legality of the charge. The Government were not disposed to disregard the evidence on the question, and in concert with hon. Gentlemen opposite were ready to consider how they might reconcile the two principles—to make the payment easy for the taxpayer and safe for the Government. He was bound to look to the latter point, but it was equally the duty of Members on all sides of the House to study the interests of the taxpayers. He hoped, therefore, the Committee might be able to come to some satisfactory arrangement on this point.

Mr. A. J. BALFOUR said, he had listened with pleasure to the conciliatory speech of the right hon. Gentleman, and he fully appreciated the spirit in which the right hon. Gentleman had met their objections. But what practical steps were to be taken to meet the difficulty? Was the Chancellor of the Exchequer prepared to suggest any words in place of the Amendment?

Sir W. HARCOURT said, he could not suggest words now, because he must confer first of all with the persons who had to administer the duty. Could it not be dealt with on Report?

Mr. BYRNE thought that it would be better to withdraw the Amendment and bring up a new clause.

Sir R. WEBSTER (Isle of Wight) doubted if it would be more convenient to strike the sub-section out altogether and bring up a new clause. In that way they would reserve the whole matter; but, as a matter of fact, there were subsequent Amendments down which raised every one of these points, and the question was, whether it would not be better to discuss the subject on those Amendments?

Sir W. HARCOURT said, he thought that Sub-section 6 should be withdrawn and the whole question left open for treatment when the new clause was brought up.

*Mr. GIBSON BOWLES said, he hoped the Government would not run away with the idea that the Stamp Act of 1891 afforded a reasonable precedent. That was only applicable to very small matters.

Mr. BYRNE asked if the Government would draw up the new clause?

Sir W. HARCOURT: Yes.

Major DARWIN (Staffordshire, Lichfield) asked for an assurance that all the Amendments on the Paper relating to this question would receive the consideration of the Government. He had one which he thought it very desirable to have incorporated in the clause.

Sir W. HARCOURT: The whole subject shall be carefully considered.

Question put, and negatived.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

*Sir M. HICKS-BEACH said, he had an Amendment to substitute the County Courts for the High Court. He presumed that that was one of the matters which the new clause would deal with.

Sir W. HARCOURT said, he was in favour of the principle of the right hon. Gentleman's Amendment, because the Government wished to save expense as far as possible, especially in small cases.

Sir M. HICKS-BEACH said, there was one point he should like to mention. He had felt some difficulty in fixing the limit at £10,000. He would like to see that raised if possible.

Sir W. HARCOURT: I will bear that in mind.

Motion agreed to.

Clause, as amended, ordered to stand part of the Bill.

Clause 7.

*Mr. GIBSON BOWLES moved, in page 5, line 23, to leave out from the word "duties" to the word "shall." He said, his object in proposing the Amendment to omit these words, *i.e.*, "mentioned in the First Schedule to this Act," was to secure the insertion of other words which would make more clear what existing law and practices were to be incorporated. The Government by naming the First Schedule intended to bring in the Probate, Legacy, Temporary Estates, and Succession Duties, but it would refer to only certain portions of the Succession Duty, and confusion might arise unless clearer words were inserted.

Amendment proposed, in page 5, line 23, to leave out from the word "duties" to the word "shall."—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID thought, perhaps, it would be sufficient if the clause read—

> "The existing law and practice relating to any of the duties now leviable on or with reference to death shall, &c."

Mr. GIBSON BOWLES said, he would accept those words.

Amendment, as amended, agreed to.

Mr. T. H. BOLTON said, he would suggest to the Solicitor General the desirability of adding the further words "so far as the same are applicable."

Mr. R. T. REID: It is usual to insert such words. Probably they had better come in after "Act," in line 24.

Amendment proposed, in page 5, line 24, after the word "Act," to insert the words "so far as the same are applicable."—(*Mr. T. H. Bolton.*)

Amendment agreed to.

Amendment proposed, in page 5, line 25, after the word "collection," to leave out the word "and"; and in same page, same line, after the word "recovery," to insert the words "and re-payment."—(*Mr. R. T. Reid.*)

Sir M. HICKS-BEACH asked whether this Amendment did not raise the question of the repayment of excessive duty paid to the Commissioners? Either there should be no interest paid by the person accountable for the duty or the Commissioners should pay interest if they received too much duty. How far did the insertion of the word "repayment" affect that point?

Mr. R. T. REID said, the introduction of the word "repayment" would leave the question raised by the right hon. Gentleman entirely untouched. If the right hon. Member read the clause he would find the words—

> "Shall apply for the purposes of the collection and recovery of Estate Duty as if such law and practice were in terms made applicable to this part of the Act."

Amendment agreed to.

Amendment proposed, in page 5, line 25, after the word "duty," to insert the words—

> "And for the exemption of the property of common seamen, marines, or soldiers who are slain or die in the service of Her Majesty."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Mr. BARTLEY inquired if the word "common" was necessary? In the present times it did not read very well.

Mr. HANBURY said, it was the language used in old Acts. But he would like to ask the Solicitor General if other property should be exempted—savings bank deposits, amounts due to the servants of the Crown, and similar moneys. There was also the question of officers' property.

Mr. R. T. REID said, he was under the impression that all these cases were already provided for.

Mr. HANBURY: Yes, but there is a limit of £100, I believe.

Mr. R. T. REID: I will look into it.

Sir M. HICKS-BEACH thought this matter required still further consideration. He understood the law to be that property of whatever amount belonging to common seamen, marines, or soldiers slain in the service of Her Majesty was exempt from the tax. Was that so?

Mr. R. T. REID: Yes.

Sir M. HICKS-BEACH: That being so, was it a fair position? An officer might be a very poor man, and, it was conceivable, might have little more to leave than some common seaman or soldier. Surely officers should be placed on the same footing, because they were often quite as poor as men serving as seamen or soldiers. Indeed, it might occur that a soldier who was slain might be the possessor of a large amount of property, which, perhaps, had been left to him unknown to himself. Yet that property would escape all duty. He did think that if any exemption were allowed it should extend to the officer if he were a poor man.

Mr. R. T. REID said, there might be other than soldiers or sailors who had done heroic acts and others who had sacrificed their lives in ways other than heroic. Everyone, however, desired to exempt the common soldier. If the principle was taken further they would have to consider the cases of men who went down into coal-pits for rescue purposes or of lifeboat men or others who performed heroic acts, and he was not sure but that they might find a good many other cases.

***Sir M. HICKS-BEACH** said, if the exemption of common soldiers were extended to the officers it would not bring in the cases to which the hon. and learned Gentleman alluded. They were all in the same service. At present a soldier who might have more money than his officer would be exempted, while the latter must pay. A far more logical exemption would be that property below a certain limit, whether belonging to officers or to the men serving under them, should be exempted. He did not know whether he could move to insert the word "officer" before "common soldier."

MR. R. T. REID was understood to say that he could not accept an Amendment of this kind which had been refused by the Chancellor of the Exchequer.

MR. HANBURY (Preston) said, he thought that on the Report stage they ought to do something in the way suggested by his right hon. Friend. There was no doubt that the exemption might go too far even in the case of common soldiers. The common soldier might be a man of large property, while the officer might be a very poor man. The fairer plan would be to provide that in the case of either an officer or soldier dying in the Service, if their property was below a certain limit, it should be exempt. He certainly thought the Amendment of the hon. Gentleman went a little too far as regarded the common soldier. He had picked out only the private soldier and had not brought in the officer for exemption. Under the law which existed up to last year certain exemptions were made in favour of the officers as well as of the soldiers. If they were going to do justice all round the soldier and the officer alike ought to have a limit, and under that limit the property should be exempt.

*MR. BRODRICK (Surrey, Guildford) said, that while he was at the War Office he met with many cases in which property was administered for private soldiers deceased. But it would be a great hardship to exclude officers and warrant officers. If the hon. Gentleman were to include officers and make the limit £250, it would probably cover the cases of 999 soldiers out of a thousand, and the loss to the Revenue would be very slight.

MR. R. T. REID said, he hoped this matter would be allowed to stand over for the Report stage. It was obvious that he could not now reply to the Amendments suggested, but he would speak to the Chancellor of the Exchequer.

*MR. GIBSON BOWLES said, this matter of exemption required more attention than it had yet received. His hon. Friend had run in as the saviour of the common soldier, but he forgot the exemptions under the old Act. If they maintained the exemption of the common soldier and marine and sailor and did away with the exemption of the widow, they would have to consider how they were going to deal with the exemption of the Royal Family. He did not think these exemptions could be disposed of in this way. He agreed that some relief ought to be afforded in certain instances, but he hoped the Solicitor General would deal with them on some principle, such as fixing a limit under which no tax should be charged.

MR. BARTLEY said, if the matter were postponed, it must be on the strict understanding that they should go into the whole subject on Report. They must examine these particular cases, and also the question of exemption on account of heroic acts—whether there should not be exemption up to £100 where acts of heroism were performed for the public good. On the Report stage he should move exemption in these cases up to a small amount that could not injure the Chancellor of the Exchequer's receipts.

MAJOR RASCH (Essex, S.E.) said, he thought the hon. Member for North Islington was a little hypercritical about the employment of the term "common soldier." The term had been used in the Articles of War for the last 200 years, and there was nothing derogatory in it any more than there was in alluding to the late Member for North-West Ham as the "Common" Serjeant, or to the hon. Member for Peterborough as a member of the "Common" Council.

Question put, and agreed to.

*MR. T. H. BOLTON said, he rose to move the omission of Sub-section 2, which read as follows:—

> "The executor of the deceased shall, to the best of his knowledge and belief, specify, in appropriate accounts annexed to the Inland Revenue affidavit, all the property in respect of which Estate Duty is payable upon the death of the deceased."

As though this sub-section were not enough, the Solicitor General proposed to add to it—according to an Amendment on the Paper—

> "and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death."

In order to understand the liability of the executor, he would ask the Committee to refer to the fourth sub-section of the same clause, which said that the executor—who was the person accountable—should if required by the Commissioners

> "deliver to them and verify a statement of such particulars and evidence as they require relating to any property which they have reason to believe to form part of an estate liable to Estate Duty on the death of the deceased."

So that the executor was not only bound to specify in appropriate accounts to the best of his knowledge and belief, but he was also, on the requisition of the Commissioners, to give particulars and evidence, and he was to do that under very severe penalties. If the Committee would refer to Sub-section 5 of the same clause, they would find that the person who failed to comply with any of the foregoing provisions would be liable to pay £100, or, if Estate Duty was payable, a sum equal to treble the amount of the Estate Duty for which he was accountable according as the Commissioners elected. Therefore, whether the information was of any use or not, and whether it resulted in anything or not, the penalty was £100 fine for non-compliance with the provisions of the clause, and if there was any result the executor was not only liable to pay the duty, but he was liable to pay treble the amount. He might be able to charge the duty against the estate, but for his default he certainly would not be able to charge twice the amount of duty which was added to the duty by way of penalty. This clause as it stood would involve the executor in the necessity of making inquiries into things which did not concern him except for the purposes of the Estate Duty. The duty of an executor or an administrator as personal representative of the dead man was to look after the funeral, administer the affairs, get in the assets, discharge the liabilities, and divide whatever might be remaining—after he had paid the debts—among the persons who, according to the will or the Statute, were entitled to the estate. That was the ordinary duty of an executor and administrator, but the Bill proposed to superadd to that duties which executors had never hitherto had to perform—which they had never hitherto been held responsible for, or called to account on, or required to ascertain information about, or to give evidence with regard to. The duty of an executor was now to be enlarged so as to impose on him the obligation of finding out all the property, however derived, in which the deceased had an interest, and which passed by deceased's death to anyone wherever the property might be or wherever the beneficiaries might happen to reside. The result of the clause would be that before the executor could obtain his authority to act before he could obtain probate, he would have to ascertain not only what property the deceased had, but also what property he had any interest in anywhere throughout the world, and which passed on his death anywhere to anybody throughout the world. He would not be able to do this in a perfunctory and general way, for he would have to give information and particulars. In ordinary cases, no doubt, no difficulty would arise. He (Mr. T. H. Bolton) was free to admit that. But there were a vast number of cases in which difficulties would arise, and people who were liable to penalties would naturally take time to make inquiries and satisfy themselves before they ran any risk. He maintained that the clause would put upon an executor obligations which hitherto he had not had to bear and which to a large extent were unnecessary. He really thought the proposal put a great, serious, and unnecessary obligation upon the executor. An executor was a person who took upon himself very delicate, difficult, and arduous and responsible duties, without any remuneration, and mostly at great sacrifice of time and trouble, and so far from imposing these obligations and holding over him *in terrorem* pains and penalties, the object of the Government should be to afford an honest man who did his duty reasonable protection and not deter him from discharging his duties. He was one of those who believed that a man who honestly discharged the duties of executor not only did an act of kindness to a dead man, but also did service to the State, because he discharged an office of trust and responsibility. He did not know how they would ever find any appreciable number of men to undertake the office of executor with these serious anxieties and troubles cast upon them. He knew the Solicitor General would refer him to the words of the clause—"to the best of his knowledge and belief"

—but he would remind the Solicitor General, who was an able lawyer, that it would not be sufficient for an executor to rely upon his own casual acquaintance with the deceased's affairs, and to put down in the return to the Government such items of estate and property as he thought the deceased was entitled to and such value as he thought might be put upon them. He would have to get valuations and, in some cases, expert opinions. These returns had to be prepared with care. It would be the executor's duty to make inquiries, and in the course of those inquiries all sorts of questions would arise as to the property of the deceased. Expensive inquiries and investigations would have to be made, and expensive opinions obtained, before the executor could honestly and successfully prepare the statement in order to satisfy the authorities of Somerset House. The executor would not only have to make a return of the personal property of the dead man, of property which came within his executorship, but of all property passing on the death, such, for instance, as property under any settlement in which the deceased had an interest, however small. All that would have to be inquired into and information obtained. He did not find any power given for the executor to charge over, as against any separate estate, the expenses which he would be put to in making those inquiries into separate estates in which the deceased had an interest. The expenses might reach scores and hundreds of pounds; and when the information was given to Somerset House, the executor had nothing but his own testator's estate from which to recoup himself. Let them take the case of a man who was a tenant for life under a settled estate, which would pass away from most of his family. That man might have saved a very small sum or might possess very little indeed as provision for daughters not interested under the settlement. In that case his executor would have to make inquiries and get all this information, and might not be able to recoup himself out of the settled estate, and might be obliged to throw it upon the dead man's own property, to the disadvantage of the daughters, or other people entitled. There ought to be some provision in the Act which would give the executor power to recoup himself at the expense of the estate in respect of which the inquiries were made. He thought also that by this clause the obtaining of probate in many cases would be seriously delayed. There should be some provision, some express power for an executor to obtain partial probate or probate on account, or a conditional grant of probate, so that he might be able to deal with the property as soon as possible, and not be involved in the delay which would be necessary to get a complete representation. He had suggested some days ago—and the proposal met with sympathy in various parts of the House—that under certain circumstances, especially in cases of this kind, there should be power to get partial or conditional probate to enable an executor to deal with matters that required immediate attention, and he now suggested that there should be power in the Bill to enable the Government to grant provisional or partial probate and to take part of the duty, and discharge parcels of the estate that might be disposed of. He moved the Amendment with a view to relieve executors of a very serious responsibility, and he hoped the subject would be fairly considered.

Amendment proposed, in page 5, line 27, to leave out Sub-section (2).—(*Mr. T. H. Bolton.*)

Question proposed, "That 'Sub-section (2)' stand part of the Clause."

Mr. R. T. REID: If this duty is to be levied it is manifest that the Committee of the House of Commons would be acting very unwisely if they were to pass the tax and cripple the legitimate means by which the tax can be ascertained and levied. Now, what is this clause? It is nothing more than this—

> "The executor of the deceased shall, to the best of his knowledge and belief, specify in appropriate accounts annexed to the Inland Revenue affidavit, all the property in respect of which Estate Duty is payable upon the death of the deceased."

Those are the words which cause all the mischief which had been so eloquently described by the right hon. Gentleman. Now, suppose you have a duty which, in the opinion of the House, is a legitimate duty, how could you better or more reasonably ascertain what is due than by requiring an executor of the testator, to the best of his knowledge and belief, to make a declaration? I grant that an executor is a person who is not paid; most of us have learned that, to our cost; but there are such things as public duties, and a man who takes upon himself the private burden of winding up the estate of a deceased relative or friend really does incur some obligation to the Exchequer. Now, I do not think it is proved that the burdens incumbent upon executors are in any degree aggravated by the provisions of this Bill. Consider what an executor has got to do already. He is now bound, as part of the property liable to the duty, to include the accrued income of the deceased from any property, real or personal, settled or unsettled, up to the date of his death. Executors have to discharge these duties at the present time; in other words, they have to include and to enumerate in their accounts the income upon every class of property enjoyed by the deceased, up to the time of his death. Well, all we modestly ask is that he should also include the capital instead of the income alone. Not merely do we do that, but it is provided in Clause 5, Sub-section 3, that when the executor does not know the amount or value of any property passing on the death, while knowing the existence of it, he may state in an Inland Revenue affidavit that such property exists, but that he does not know the amount or value thereof, and that he undertakes, as soon as the amount or value is ascertained, to bring in an account thereof. The hon. Gentleman has referred to the fact that the matter incurs expense. Later on in the clause there is an Amendment standing in my name which I hope will afford some satisfaction—I had almost said consolation—to the hon. Gentleman upon that point. It seems to me that, however much we may differ as to the policy or as to the various clauses of this Bill, we ought not to differ about this: that if the tax is to be imposed we ought to take steps to enforce the payment of it.

SIR R. WEBSTER (Isle of Wight) said, he entirely agreed with the sentiment that they ought to take proper steps to enforce the payment of the duty and the rendering of the accounts, and to see that the Government did not lose it. But the real question was, whether this sub-section did not go a great deal too far? He appealed to hon. Members on the other side of the House who were impartial, and who had been good enough at times most intelligently to follow the Debates, to observe what the clause was. He was not asking that the executor should be free from any of his personal obligations; but this was a clause imposing an absolute penalty of £100, or an absolute penalty of treble the Estate Duty for which he was accountable. He held that that was not right, especially having regard to what the executor now had to find out. The point was that this was not the kind of obligation by which an executor ought to come under such a liability. There was no question of false returns, for which the penalty extended to £500. He was not desirous of a person escaping if a false return were made, but Sub-section 5 of the clause subjected everybody "who failed to comply with any of the foregoing provisions" of the section to a penalty of £100.

MR. R. T. REID said, it was quite true that there was a penalty imposed by Sub-section 5, but there were many Amendments down to it.

SIR R. WEBSTER said, his point was that the statement to be made by the executor as to the accounts subjected him to a penalty, and they had not had the slightest suggestion from the learned Solicitor General that he was going to modify this penalty clause, and make it less stringent. If any of the documents should be altered by the executor, to none of the obligations or penalties imposed upon him did they take exception, but they said that the Government were now calling upon the executor for the first time to perform duties of a much wider and of a more difficult character. Everything the testator was competent to dispose of was to be brought into account, including property abroad and in the colonies. Let hon. Members consider what the position of an executor would be if there happened to be a grudge taken against him by some subordinate in the Inland Revenue Department. He spoke with some knowledge on this matter. It was not the first time he had known attempts made, even by the Inland Revenue, to enforce penalties under circumstances under which they ought not to be enforced, and he submitted that executors were not the class of men who ought to be subjected to so severe a penalty. Let them summon the executor, if they liked, before the High

Court, but he submitted that the objection which had been taken by the hon. Member for St. Pancras was a reasonable one, for while imposing fresh duties upon the executor they were making him liable in respect of matters which would largely depend upon the information of others. He knew of no case where a penalty had ever been imposed in respect of a duty which depended upon knowledge and belief. Everybody knew how wide those words were, and how impossible it was for even competent authorities to say to what extent belief ought to apply. He submitted that it was not right to insert a penal sub-section of such stringency.

MR. BARTLEY said, the proposal seemed to him to make it absolutely impossible for anybody to undertake the office of executor. If the Bill should pass he could not conceive any sane man ever undertaking the duty at all. This clause made him liable to every sort of punishment and penalty, even if, to the best of his knowledge and belief, he should make some mistake. What would take place would be that they would have Companies or institutions established to carry out the duties; because, unless a man had a very large interest in the property, the liabilities were really overwhelming. If a man made a mistake he was liable to all these penalties.

MR. R. T. REID: No. If he fails to do it to the best of his knowledge and belief.

MR. BARTLEY said, that was no doubt a legal question, but those of them who were laymen knew that "to the best of his knowledge and belief" was such a vague term that many of them might fall under the penalties of the Act without sufficient knowledge. If this clause were left in the Bill, unless he were left a large share in any property he would never act as executor.

*MR. GIBSON BOWLES said, he would like to point out the enormous extension of the duties now sought to be put upon executors. He granted that if an account was required to be rendered there must be a penalty for the non-rendering of that account, but he asserted that, in the case of the executor, the only account that it was reasonable to require from him was an account of the property which he had received or could have received, which he had recovered or could have recovered by virtue of his office. The executor had certain powers given to him to recover and deal with property. Of that property he ought undoubtedly to be made to deliver a full and true account, to the best of his knowledge and belief, and he thought it was reasonable that a penalty should be imposed on him if he failed; but they were imposing almost impossible tasks under this Bill, and enormously increased duties. The penalties would be reasonable enough if the duties of the executor were limited to the rendering of an account of all property which he could really ascertain. But the duty of the executor with respect to this Bill was not limited to property which the deceased was competent to dispose of. And now he would put this to the Solicitor General. On what ground did the Government ask the executor to account for properties in respect of which they did not impose upon him liability to pay duty? His liability to pay duty was limited to personal property of which the deceased was competent to dispose, but his liability to account went over the whole habitable globe and extended to every kind of property, actual and potential. If he was to be made liable to account for this property why did they not impose upon him liability to pay duty? They knew that such a proposition would be so monstrously unjust that the whole earth would rise in rebellion against it. Look what the executor had got to account for? First of all the property of which the deceased was competent to dispose and property in which the deceased or any other person had an interest ceasing on the death of the deceased. There were circumstances in which annuities were given to cease on the death of a Royal person whose death could easily be ascertained. On the death of that person some other person had an interest ceasing on that death, and the executor of the Royal person would have to bring in an account of that property. There were many circumstances under which such an executor could not possibly know anything about the property which would pass with reference to that death. Then they came to the whole of the category in Section 38 of the Act of 1881, which referred to property in the shape of gifts and dispositions made with intent to evade the duty. That was very proper matter to be taxed, but he did not know how the executor could necessarily know of it. The truth was the liability of the executor to account should be limited, as his liability was limited to the property which came into his hands. It was reasonable they should put full liability in respect to that. There were various other classes of property for which the executor was bound to account, and of which he might, from the necessities of the case, know nothing. This Estate Duty was payable, not merely on property passing by death, but on property passing with reference to the death. It might arise long after death. It might be a debt due to the estate which accrued years after. How could they impose upon an executor under a penalty of £100 the liability to give an account of property which had not yet come to anybody's knowledge whatever, for it might not, at the time, have come into existence.

Mr. R. T. REID: I may say that it is my intention to propose a mitigation of the penalties.

Sir R. WEBSTER: Is the Amendment on the Paper?

Mr. R. T. REID replied that it was not yet on the Paper.

Mr. T. H. BOLTON said, that having regard to the promise of the Solicitor General he would ask leave to withdraw his Amendment.

Amendment, by leave, withdrawn.

Mr. R. T. REID moved, in page 5, line 30, after "deceased," to insert—

"and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death."

This, he explained, was merely a formal Amendment, in order to put into shipshape Clauses 2 and 3. Clause 2, Section 7, if amended as he proposed, would now deal with the duties of executor, and Clause 3 would deal with the duties of persons other than executors, or amended by himself. Roughly speaking, Clause 2 dealt with executors and personal free property, and Clause 3 dealt with trustees, guardians, and so forth, and the corresponding character of property—namely, settled or real property, as the case might be. The reason for the Amendment was this: The executor was the person on whom the Government relied for the payment of the duties on free personalty. Whether such property was situated in this country or anywhere else there was no other person accountable. He was not saying one syllable, and he desired above all things not to say anything, about the taxation of personal property abroad. He thought the Committee had decided to say nothing about it at the present moment. Suppose there was any property abroad which was liable to taxation for this duty—free personal property — under these circumstances they said the executor should be accountable. The point was to get the duty. The executor had personalty in this country, and the position of the Government was this: The executor might say there was such an amount to pay for duty, and the Government must get it from the property over the water. The Government replied, No; that he must pay it out of the money he had got in this country, always assuming, a matter which had not yet been decided, that the Committee were of opinion that the property over the water had to pay duty at all. But if it had to pay duty this was the only way the Government could get it.

Amendment proposed, in page 5, line 30, after the word "deceased," to insert the words

"and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*Mr. GIBSON BOWLES fully recognised the desire the Solicitor General had that they should not at this moment discuss the question of property out of the United Kingdom. But it was very difficult or impossible to avoid it on this Amendment, because—and that was the mischief of it—the Amendment made an executor liable for property out of the United Kingdom. The Solicitor General frankly told them that the object was to get the duty, and if he got the duty he cared for neither God nor man. But he (Mr. Gibson Bowles) did. What he cared for was the miserable executor, and he thought it was very hard to say that the executor should be pursued with the unrelenting animosity of which the Inland Revenue was capable, and perhaps thrown into the dungeons of Somerset House to languish for the rest of his days because, having come into the possession of £1,000 here, he was called upon to pay £10,000 duty in respect of property elsewhere. He would put this case, which was by no means an imaginary case. Suppose a gentleman was domiciled in this country who possessed £20,000,000 abroad and £1,000,000 here. His £1,000,000 here would go to the executor here, and assuming that the £20,000,000 abroad was handed over to the foreign executor, what would happen? There would be £1,600,000 duty due to the Chancellor of the Exchequer. He would go to the English executor and say, you have got £1,000,000, hand me over that. The exchequer was still £600,000 short of duty, but meanwhile the whole of the English property went to pay the duty payable upon the foreign property. It seemed to him to inflict a tremendous hardship upon the executor that they should call upon him to pay duty upon property as to which he had probably no executorship. There might be a foreign executor, and they could not reasonably say to the English executor that he should be called upon to pay duty on foreign property with which he had nothing in the world to do, of which he had no knowledge, and of which he was not even executor. He repeated, that the Government had departed from all known principles of taxation and accountability. That a man should account for property which came into his hands was fair and just, but that they should call upon a man to account for property which did not come into his hands, of which it was impossible he should have perfect knowledge, and of which he might not have any knowledge at all, was most unreasonable, and only showed what a miserable system, founded on false premises, was intended to be set up by this Bill that the Government were driven to such a monstrous injustice as was embodied in this Amendment and the sub-section to which it related.

Sir R. WEBSTER hoped the Solicitor General would not shut his mind against any modification of this Amendment. In the first place, this seemed rather an inappropriate place to which to add the words. The question was one of substance, and not of drafting. This addition, which was to make the executor accountable, came in tacked on to a clause as to rendering accounts and affidavits. He would submit to the Solicitor General that it would be far better that this should come as a separate sub-section. But apart from that, he hoped the hon. and learned Gentleman would be willing to limit the accountability at any rate to the assets received by the executor here. As this addition to the clause was framed, the mere fact that there was foreign property, liable to duty, which the executor never might be able to touch or handle, which he could not himself receive, would render the English property which came to his hands liable for the full amount of that duty. That seemed to him in principle to be wrong, especially if they remembered they were supposed hereafter to be going to charge against the persons who received shares of property the Estate Duty relatively for which their property was liable. How could they justify the proposal to make the executor pay from the English property the duty due in respect of foreign property when they did not know whether that foreign property would ever come into his hands? This was not a question of account or information, but a question of the executor being held accountable, and if the principle of the Bill was that there was to be passed on, through the executor, to the persons entitled, liability to pay a relative proportion of the Estate Duty, it was quite inconsistent with that principle that the executor should be accountable for the whole duty on foreign property. He did hope the Solicitor General would modify his Amendment by saying—

> "When such property shall come into his hands, or to the extent to which assets have come into his hands."

He thought the proper form would be, perhaps, to make the Amendment read—

> "Shall be accountable for the Estate Duty on all personal property that shall come into his hands or control."

***Mr. T. H. BOLTON** desired to call the attention of the Solicitor General to the words—

> "The executor shall be accountable for the Estate Duty on personal property of which the deceased was competent to dispose at his death."

Would that extend to property over which the deceased had power of appointment?

Mr. R. T. REID: General power of appointment.

***Mr. T. H. BOLTON** said, he would put this case. Suppose a man who was tenant for life of settled personal property left a small personal estate of his own, but very considerable settled property; that he exercised his power of appointment in favour of his children, but when the children asked the trustee to divide the settled property amongst them it was found to be *non est*, having been misappropriated. When it had to be divided it was not there for division; the appointment had been made, and the Government were entitled to duty. Was the executor responsible for the duty? Or suppose the fund was out of the jurisdiction, and could not be reached. Was the executor to be responsible for the duty on that?

MR. R. T. REID said, as he understood the point of the hon. Member it was that the fund, although appointed, had been misappropriated. Very well, then, nothing passed. The fund supposed to exist did not exist, and there would, therefore, be no duty payable. The hon. and learned Member for the Isle of Wight seemed to apprehend that the executor would be liable beyond the limit of the property coming into his own hands. He confessed he had no such apprehension that that would be the effect of the clause as it stood, but, at the same time, if the hon. and learned Member thought so he was quite prepared to meet him and to insert the words—

"shall not be liable for any duty in excess of assets of which he has control."

SIR R. WEBSTER thanked the Solicitor General for partly meeting their views, but he confessed, on consideration, that he thought these words did not go quite far enough. It seemed to him that an executor who had *ex hypothesi* not had the control of foreign estates ought not to be accountable for the Estate Duty on foreign assets, especially when it was assumed that the Chancellor of the Exchequer was going to charge rateably against the recipients their proportion of the Estate Duty. He accepted the Amendment to the Amendment so far as it went, and he hoped that before they came to a later stage of the Bill the hon. and learned Gentleman would feel that even a further concession was necessary.

MR. BARTLEY said, they had it now from the Solicitor General that the Amendment he had got on the Paper was to put into ship-shape these clauses. He thought it well to have that statement placed on record. The fact that the Bill had been drafted in such a fashion that even the Solicitor General was bound to state that these Amendments were necessary to put the clauses into ship-shape showed that this discussion had not been obstructive.

MR. GOSCHEN asked when they should be able to discuss the question of the taxation of property situated abroad? He did not mean as regarded time, but in what part of the Bill would the matter come up?

SIR W. HARCOURT: I do not see very well how we can discuss the question of property situated abroad, including in that colonial property, until we come to the new clause which deals with property situated abroad, which is the end of Clause 2, which is passed. I do not think we can deal with that until we come to the Report stage. I would remind the Committee that my right hon. Friend the Member for the University of London stated that he had an Amendment upon this subject which he would bring up on the Report stage.

SIR R. WEBSTER said, he thought perhaps the Chancellor of the Exchequer did not quite remember what had occurred on this matter. He (Sir R. Webster) and the hon. Member for Liverpool had down Amendments on the Paper with regard to the reduction of the Colonial Duty on the last clause. They came up for debate on Thursday, when the Solicitor General appealed to them not to take the discussion then, on the ground that the Chancellor of the Exchequer was engaged in negotiations, and it would not be right to hamper him in the matter. Subsequent to that the right hon. Gentleman the Secretary of State for India got up and made a similar appeal. He then asked the right hon. Gentleman whether, if he withdrew his Amendment, it was on the distinct understanding that a discussion should take place in Committee and not on the Report stage. The Secretary for India agreed to his (Sir R. Webster) and the hon. Member for Liverpool withdrawing their Amendment, on the understanding that the discussion with regard to colonial property should take place in the Committee, and not on the Report stage. He only mentioned this, because he was sure the Chancellor of the Exchequer did not wish to go back upon the understanding that had been made.

Mr. H. H. FOWLER said, his recollection did not exactly tally with that of the hon. and learned Gentleman. He distinctly pointed out that the Report stage was the proper time to raise this question of Colonial Duties. Subsequently his hon. and learned Friend no doubt stated that he should like to raise the question on the Committee stage, and in that case he told him that the only alternative would be to bring up a new clause after the Bill passed through.

Sir W. HARCOURT: The difficulty is this: we have already passed Clause 2, containing these words—

> "and all such property, when situate out of the United Kingdom, shall be included, if it is liable to Legacy or Succession Duty, or would be so liable but for the relationship of the person to whom it passes."

Hon. Gentlemen will see it is quite impossible to introduce anything inconsistent with these words, and therefore, if these words are to be modified, it can only be done on the Report stage.

Commander BETHELL said, the understanding was that the matter would be brought up in a new clause in Committee on the Bill, and if that were not done, that the Bill should be re-committed.

Mr. TOMLINSON said, the words which the Solicitor General proposed to add to the Amendment would not include the question—

The CHAIRMAN: Order, order! I do not think this discussion is in Order.

Mr. GOSCHEN: One word more, before we pass away from the subject of colonial property, as I do not want the impression to be given that the matter is entirely disposed of. I wish to say that we may consider the question still open with regard to a new clause or the recommital of the Bill.

*Mr. T. H. BOLTON said, it was all very well to make an executor responsible for giving information with regard to property of which he had full knowledge; but it was too much to make him accountable for property which could not by any efforts of his own—

The CHAIRMAN: Order, order! There is no Question before the Committee at the present moment, because I have not put the Amendment to the Amendment.

Amendment proposed to the said proposed Amendment, to add, at the end, the words—

> "but shall not be liable for any duty in excess of assets of which he has control."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there added to the proposed Amendment."

*Mr. T. H. BOLTON urged that the words would carry the responsibility of the executor very far indeed; in fact, much too far. They left him liable to pay duty on property over which he had no control; for instance, property over which the deceased had the power of appointment, which was in the hands of trustees, and over which the executor had no power whatever and could not reach. It was quite right to make the executor liable for money that came to his own hands; but to make him liable for the assets administered by other persons seemed to be carrying the responsibility of the executor too far, and as it was coupled with penalties it placed the executor in a position of great difficulty and anxiety.

*Mr. GIBSON BOWLES said, he wished to move to amend the proposed Amendment by leaving out the words "liable for any duty" in order to insert the words "accountable for the duty on any property." He desired the Amendment to the Amendment to read—

> "but shall not be accountable for the duty on any property over which he has no control."

Mr. R. T. REID asked whether it was customary to move an Amendment to an Amendment to an Amendment; and whether the Amendment moved by the hon. Gentleman would not render nugatory the words of the original Amendment standing in his name?

The CHAIRMAN: It is competent for the hon. Member to move his suggested Amendment, though I am bound to say that it is a course that is both unusual and inconvenient.

Mr. GIBSON BOWLES said, after that intimation, he would not move the Amendment; but they would divide against the Amendment of the Solicitor General.

Amendment amended, by adding, at the end thereof, the words—

> "but shall not be liable for any duty in excess of assets of which he has control."—(*Mr. R. T. Reid.*)

Question proposed,

"That the words 'and shall be accountable for the Estate Duty on all personal property wheresoever situate of which the deceased was competent to dispose at his death, but shall not be liable for any duty in excess of assets of which he has control' be there inserted."

Sir R. WEBSTER said, he had referred to *The Times*' report of what had occurred on Thursday night in reference to the question of the duties on colonial property. He had said that he was willing to withdraw his Amendment, provided he was assured, on behalf of the Government, that the matter could be raised on a later clause of the Bill. Thereupon the Secretary for India said it could be raised on the Report stage, and his right hon. Friend the Member for Bristol said it was not fair that the question should be postponed until the Report stage; and the Secretary for India then said that there would be no difficulty in raising the question on a new clause.

Sir W. HARCOURT: Yes, on Report.

Sir R. WEBSTER said, that was not so. The reference to the new clause was made only after the right hon. Gentleman the Member for Bristol had complained that it would not be right to postpone the question till Report. Everyone present understood the Secretary for India to refer to a new clause in Committee, and not to a new clause on Report, and he was sure the right hon. Gentleman would not deny that interpretation of his remarks.

Sir W. HARCOURT: If the hon. and learned Gentleman thinks he can frame a new clause consistent with Clause 2, we will be happy to consider it.

Sir R. WEBSTER: I will put it on the Paper to-night.

Question put.

The Committee divided:—Ayes 158; Noes 108.—(Division List, No. 103.)

***Sir M. HICKS-BEACH** moved to insert at the end of the last Amendment—

"But the delivery of the certificate to be delivered under forty-fourth year of Victoria, chapter twelve, section thirty, shall not be delayed by reason of the particulars of property, other than personal property in the United Kingdom, not being included in the accounts."

He was informed that under the clause, taken with the existing law, it would be practically impossible for an executor to obtain probate of an estate vested in him without great delay; and the object of his Amendment was to secure that probate might be obtained by the executor subject to the subsequent adjustment of the duty that might be payable on the property not included in the accounts. As he understood the Amendment, there was nothing in it contrary to the principle of aggregation. It was intended to obviate the delay which he thought would otherwise result from the fact of aggregation. Obviously, it must be to the advantage of everybody that the executor should be able to obtain probate as soon as possible; and that some arrangement should be made by which he might be able to realise personalty, and pay out at least portions of the legacies, without having to wait to bring into the account property situated abroad or in the Colonies, of which he had no cognisance, and over which he had himself no control.

Amendment proposed, in page 5, at the end of the last added words, to insert—

"But the delivery of the certificate to be delivered under forty-fourth year of Victoria, chapter twelve, section thirty, shall not be delayed by reason of the particulars of property, other than personal property in the United Kingdom, not being included in the accounts."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, the object of the Amendment was secured by the Bill as it stood. In Clause 5 there was a provision that an executor need undergo no delay in obtaining probate of property the particulars of which he was acquainted with, because there was other property which, for one reason or another, he was unable to include in the account.

***Mr. BUTCHER** said, the difficulty which his right hon. Friend endeavoured to obviate by his Amendment was in connection with personal property out of the Kingdom which could not be included in the account, because the details were not known. In such a case the executor might not be able to get the details of the property situated abroad for some considerable time, and the object of the Amendment was to avoid the delay in granting probate until all those details were obtained. If there was no clause in the Bill to enable probate to be obtained, without having to wait until particulars of the foreign property was got, the omission ought certainly to be supplied.

Mr. R. T. REID said, that Clause 5, Sub-section 3, of the amended Bill contained such a provision. If his memory served him right, he believed it was he that moved the Amendment for the express purpose of meeting the difficulty which had been referred to. There was no doubt that the executor, on furnishing the account of the property within his knowledge, would get the certificate in respect of that property.

Sir M. HICKS-BEACH said, that under the circumstances he would not press the Amendment.

Amendment, by leave, withdrawn.

Mr. R. T. REID moved, in page 5, line 31, at beginning, insert

"where property passes on the death of the deceased and his executor is not accountable for the Estate Duty theron."

He said, the Amendment was merely consequential on the other Amendments which had been adopted.

Amendment proposed, in page 5, line 31, at beginning, to insert the words

"where property passes on the death of the deceased and his executor is not accountable for the Estate Duty thereon."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Question put, and agreed to.

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 5, line 31, after "property," insert "so."

Page 5, lines 31 and 32, leave out "on the death of the deceased."

On Motion of Sir R. Webster, the following Amendment was agreed to:—

Page 5, line 32, after "any," insert "beneficial."

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—

Page 5, line 34, leave out "executor of the deceased."

Mr. BUTCHER said, he desired to move an Amendment which would prevent an agent or bailiff being held liable to pay duty. That they should not be responsible was, he was sure, the intention of the Government, but under the clause as it stood responsibility might attach to them.

Amendment proposed, in page 5, line 36, after the word "thereof," to insert the words "not being merely an agent or bailiff for another person."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, he thought the hon. and learned Gentleman would withdraw the Amendment when he pointed out the great authority on which these words in the clause were used. They were taken from the 44th section of the Succession Duty Act of 1853, which was a model of skill and draftsmanship, and that they were sufficient for the purpose in view had been amply proved in the 40 years that had passed since that Act was placed upon the Statute Book. The hon. and learned Gentleman would see that his Amendment was not necessary.

Mr. BUTCHER said, that in the Succession Duty Act a certain definite class of persons were specified, but the terms of the clause under consideration would include persons who might be agents simply, and the Amendment was necessary in order to make it plain that they were not to be accountable for duty.

Sir R. WEBSTER said, that the words in the Bill did not follow those in the Succession Duty Act, and that the Amendment ought to be inserted. The words

"trustee, guardian, committee or other person in whom any interest in the property so passing, or the management thereof, is at any time vested"

would not exclude an agent. These were terms of art; and if the Solicitor General was so enamoured of them, he should follow the terms of the Succession Duty Act.

Mr. BYRNE said, that if the precise words of the Succession Duty Act were adopted in the clause the object of the Amendment would be effected.

Sir W. HARCOURT said, the Government did not think the words necessary, and could not accept them.

*Mr. GIBSON BOWLES said, it was monstrous that they should be met in this way. They had been told that the wording of the Succession Duty Act had been followed, but that was not the case. In that Act there was no "other person" referred to as being vested with the management. If reasonable Amendments were not to be met reasonably, the Committee must be put to the trouble of dividing. It was admitted that what it was desired to provide for was the object attained by the Succession Duty Act; and, that being the case, why not adopt the words of the Succession Duty Act?

MR. A. J. BALFOUR said, that the Opposition would be satisfied if the words of the Succession Duty Act, which the Government said they intended to apply to the Bill, were followed. The Government had not defended the words of the clause on their merits.

SIR J. LUBBOCK asked the Government why they objected to the words proposed?

SIR W. HARCOURT said, they were unnecessary.

MR. A. J. BALFOUR said, the Government had set up as their defence of the words of the clause as against the criticisms of the hon. and learned Member for York that the words were in the Act of 1853 and had stood the test of 40 years' experience. The Opposition admitted the force of that argument. They therefore asked for one of two things—that the Government should either show by argument and not by dogmatism why they had departed from the original words of the Succession Duty Act or adopt those words in the clause.

MR. GIBSON BOWLES said, the words of the clause would apply to managers and not merely to persons receiving the property. He hoped the hon. Member for York would press the Amendment to a Division if the Government did not give some further explanation.

MR. BYRNE asked the Government to state that the words of the clause would not apply to a receiver. If they did he would go with them.

SIR J. LUBBOCK said, that all they asked was that the Government should explain why they thought the words of the Amendment unnecessary. Merely to say that they did not think them necessary was no argument to address to the Committee.

Question put.

The Committee divided:—Ayes 130; Noes 166.—(Division List, No. 104.)

SIR R. WEBSTER said, he desired to move, in page 5, lines 36 to 38, to strike out—

> "And every person in whom the same is vested in position by alienation or other derivative title shall be accountable for the Estate Duty on the property."

He did not know whether the hon. and learned Gentleman the Attorney General desired to take the discussion on these words. He had looked through the hon. Gentleman's Amendments and could find in them nothing dealing with this point. He took these words to mean that every person to whom any property came, from whatever title it was derived, if they were purchasers for value and entitled to receive possession, were accountable for Estate Duty. Amendments had been put down to Section 9 to give express protection to purchasers for value, and it was necessary to know why these words were put in here—that was to say, in Clause 7—if they had not the meaning he (Sir R. Webster) said they had. So far as he could calculate on looking through the Bill, there was to be a charge in respect of every property in regard to Estate Duty. He would call the attention of the Committee to the scheme of the Bill. Sub-section 1, of Clause 9, was as follows:—

> "A rateable part of the Estate Duty on an estate in proportion to the value of any property which does not pass to the executor as such, shall be a first charge on the property liable to duty."

This was not the case of an executor, but of persons to whom the interest in the property passed, and it was to make sure that the Revenue did not lose the duty. The words had been put in to provide that every person who was a beneficiary who gave notice that the Estate Duty had not been paid should be accountable. He should be glad to hear from Her Majesty's Government either that the words to which he called attention had another meaning than that he attributed to them, or that it was intended to move an Amendment to cover the point he raised. There might be some Act of Parliament from which these words were taken, and if so the Committee would like to hear what was its purview and object, and to see whether the

Solicitor General had followed it as successfully as he did on the Amendment last dealt with.

Amendment proposed, in page 5, line 36, to leave out the words "and" to the word "property," in line 38.—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID said, he must be rash enough to repeat the sin which, in the opinion of the hon. and learned Gentleman, he committed on the last Amendment. These words were also taken from Section 44 of the Act of 1853. He should be glad to amend the sub-section if amendment were necessary.

Sir R. WEBSTER said, that no one who read the words of Sub-section 3 of Clause 7 would believe that the draftsman had been working from the Succession Duty Act. In the Succession Duty Act the first qualification was that the provision was to be in respect of property at the time the succession became an interest and passed. These words could not prevent anything happening which the general scope and purview of the clause would render possible. There was a special Act of Parliament passed in 1889 actually protecting purchasers for value and mortgagees in respect of this duty. He wished to know why the words were wanted here? Unless they were guarding words, they would have a larger meaning given to general words, and the question arose whether they excluded persons subsequently excluded? He should like to know who were the class of persons intended to be hit by the words?

Mr. R. T. REID said, he had stated that he was prepared to amend the section, but hon. Members opposite seemed determined to look a gift horse in the mouth.

***Sir M. HICKS-BEACH**: Would not these words do—

"Not being a *bonâ fide* purchaser for value."

Mr. R. T. REID: Probably they would, but I will look into the matter.

Amendment, by leave, withdrawn.

On Motion of Mr. Gibson Bowles, the following Amendment was agreed to:—

Page 5, line 41, after "account," insert "to the best of his knowledge and belief."

Sir R. Webster

Sir J. LUBBOCK said, he desired to move an Amendment limiting the duty of the person in whom property is vested to deliver and verify an account only to the extent of the property "actually received or disposed of by him." He was not sure how far Amendments already agreed to would render these words unnecessary. He admitted that it was reasonable for every person to give an account of property received or disposed of by him, but a man would not give an account of property that he had no knowledge of.

Amendment proposed, in page 5, line 41, after the word "property," to insert the words "actually received or disposed of by him."—(*Sir J. Lubbock.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, it was stated what a person had to give an account of —namely, that which he had received, and had a knowledge of. Clearly, it would not be proper to limit him to giving information to that which he himself possessed. The Amendment was not necessary, having regard to the whole construction of the clause, as well as specific words in the earlier part of it.

Sir J. LUBBOCK said, it might be reasonable that he should give an account of any property received or disposed of by him, but how could he give an account of property over which he had no control, and how was he to verify a statement as to property of which he knew nothing? The Amendment seemed to him necessary.

Mr. R. T. REID said, he had accepted the Amendment of the hon. Member for Lynn Regis which bore upon these matters. If a person had no information there was an end of the matter, but if he had some he should be required to give the Inland Revenue the benefit of it.

Mr. BYRNE said, it appeared to him that the words were necessary. This part of the clause ought to correspond with the earlier portion, which would make certain persons accountable to the extent of the property actually received or disposed of by them. He had thought that the latter part of the clause meant to make such persons deliver an account of property for which they were accountable and nothing else. He now understood that something else was meant;

therefore, he thought the Amendment essential.

MR. R. T. REID said, the meaning of the clause was that a man should pay for what he had and account for what he knew of.

MR. GRANT LAWSON: Has an account to be given by each of these—the executor of the deceased, trustee, guardian, committee, or other person in whom any interest is vested?

***MR. GIBSON BOWLES** said, that people would have to make statements founded upon imagination only—and make them on oath.

Question put.

The Committee divided:—Ayes 126; Noes 155.—(Division List, No. 105.)

MR. GIBSON BOWLES said, that upon a point of Order he wished to point out that Sub-section 4, taken in connection with Sub-section 5, would impose a charge which was not warranted by the Resolution. They required a person to deliver an account, and in case of failure he was liable to pay three times the amount of the duty, and where there was no duty payable he was liable to a penalty of £100. The two clauses would impose a penalty upon a person who was not liable to pay duty at all, but only required to know something; even if no Estate Duty was payable he was liable to a fine of £100. He submitted that the power to fine a person who was not accountable was not authorised by the Resolution.

***THE CHAIRMAN**: I think the subsections are in Order. They contain provisions as to a penalty to which it is not necessary that any preliminary Resolution should apply.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 6, line 1, leave out "so."

Page 6, line 1, after "accountable," insert "for Estate Duty."

SIR J. LUBBOCK moved, in page 6, line 1, to leave out from "accountable," to "shall," in line 3. He said the Bill required not only that a person should give an account, but to verify it if the Commissioners believed he had received any information. That imposed a responsibility which it was impossible to carry out, and yet if it were not fulfilled a very heavy fine could be imposed. For the present he would content himself with moving the omission of the words.

Amendment proposed, in page 6, line 1, to leave out all the words from the word "accountable" to the word "shall," in line 3.—(*Sir J. Lubbock.*)

Question proposed, "That the words 'and every person' stand part of the Clause."

MR. R. T. REID said, the right hon. Baronet took an unnecessarily strong view of this provision. The great bulk of people throughout the country would, no doubt, give a true and honest account of what had been done with the property. But there were rogues and dishonest people who, knowing that duty was payable, desired to cheat the Revenue. If they were so hampered that they could not give the necessary powers to the Inland Revenue officers, information as to what had become of the property could not be obtained. There must be some power of the kind in regard to any tax, and especially in connection with a tax of this kind. The section required that persons who had information as to the disposal of property should be required to make and verify an account of it. Was there anything so very meritorious in that? Supposing any hon. Gentleman in the House were called upon to give an account of any particular matter within his knowledge. Would he not be discharging a public duty by furnishing it? Why should he be either ashamed or afraid to give such information? He saw no reason why there should be any limitation upon the powers of the Inland Revenue to detect fraud.

SIR R. WEBSTER said, if he really thought that this clause was framed with a view of meeting the requirements that the hon. and learned Gentleman suggested, he should not support the Amendment. But it did not seem to him to meet the case of persons who had rendered false accounts or of persons who cheated the Government out of their duty. If there were such offenders there were clauses in the Bill which would meet their case. He should like to know whether there was the slightest authority for any procedure of this kind in the hands of the Commissioners of Inland Revenue at the present time? It would be a great satisfaction to him if he could find out that any such power had been given to Somerset House or the Income Tax Commissioners or any persons who were in authority. The hon. and learned Gentleman said he was informed that the Inland Revenue Commissioners found that the Legacy Duty was avoided, and that they had not sufficient machinery to discover the offenders, and then he proposed to modify the penal clause. The Chancellor of the Exchequer had said that this tax ought to be collected without friction, and that the machinery of the Bill ought to be such that the levying and collection of the tax should work easier in future. Would the House consider what were the powers given? It was not a question of the person accountable or a person who had taken away property; but in regard to any particulars which the Commissioners required they might call upon persons whom they believed to have taken possession to give and verify the particulars they required. They knew that in this Bill foreign property was to be included, and that other property never before subject to the tax was to be brought in. Had the Government considered what was the power they were putting into the hands of the Commissioners? If the Commissioners believed that some person had taken possession of or administered part of the property they could call upon him to furnish an account and verify it. He submitted that this power went beyond anything that was needed. It might lead to the raising of difficult and troublesome questions on the part of the Commissioners, who might receive statements made by persons who had nothing to do with the estate. It was certain that if the clause was framed with the idea of getting at people who made away with property it would not answer its purpose, because a man who was capable of making away with property would not stop at making an affidavit which would prevent the Commissioners from following it up. He could not imagine any state of circumstances which would justify these words being inserted in the Bill.

Mr. BARTLEY said, it appeared to him the Government was asking for the performance of a duty which could not be fulfilled. These persons were to make a statement about any property that the Commissioners thought formed part of an estate that was liable to duty. How could a person give full particulars about a property of which he knew nothing? Very likely the Commissioners might attack the wrong man, and endeavour to compel him to give particulars about an estate of which he knew nothing at all. The words were so wide and sweeping that it seemed to him the Commissioners, knowing how difficult the Bill had made it to obtain executors, would attack any person who was supposed to have had anything to do with the property.

Mr. BYRNE said, the Commissioners called upon this unfortunate man to deliver an account, and to verify it on oath, so that he would have to consult a solicitor, and would never get reimbursed for the expense. He did not think it fair that these inquisitorial powers should be given to the Commissioners.

*__Mr. GIBSON BOWLES__ said, he thought he saw what was suggested by the insertion of these words. It was to get the settlement of other property within the purview of the executor, and the notion was that information having been given that A B knew something about the property the Commissioners should go to him for a statement whether he did or did not know anything about the property. What he wanted to point out was that. first of all, this individual "whom the Commissioners might believe," and so on, was an entirely new personage in ancient or modern history. He had never figured in an Act of Parliament before. If he had, he would challenge the Solicitor General to tell him where. He had certainly never figured in the Succession or Legacy Duty Acts, and these Acts had been carried into full effect without him. The Solicitor General had told them that the various Departments had information as to property in the country upon which duty was to be paid. That information could be obtained without the exercise of any such inquisitorial power as was proposed here. Under this provision they were to take a person and compel him to divulge not what he knew, but what the Commissioners required him to know. Nothing of the kind had ever been suggested before. The powers under the Succession and Legacy Duty Acts had always been found ample for their purpose, and the Department had been able to obtain all the information wanted. He thought it was monstrous that the Government should introduce this extraordinary personage. What would be the result? That whenever any jealousy arose over the distribution of property on the death of the deceased, then the sub-section would be a direct invitation to some person to send off a letter to the Inland Revenue Department saying that A B knew more about this matter than had been divulged. Then would come down a Commissioner with all pomp and circumstance. A B might say that he knew nothing about it, but the Commissioner would say, "Under Sub-section 4 we require you to know about it." If the unfortunate A B, who never knew anything at all about the matter, should tell the Commissioner to go to the —— door, he would be fined £100.

MR. MARTIN (Worcester, Droitwich) said, he thought the Government might be able to see their way to leave out the word "believe," and insert "discover or find." If that were done the Commissioners would get all the information they required.

SIR J. LUBBOCK said, he must ask how was a person to verify an account of which he knew nothing? Would the Government agree, after the word "shall," to insert the words "to the extent of his knowledge"? [An hon. MEMBER: No.] He was not asking the hon. Member, but the Government. It was reasonable that they should ask a person what he knew, but they ought not to go beyond that. He could not see why the Solicitor General should not agree that after the word "shall," in the third line, there should be inserted the words "to the extent of his knowledge."

SIR W. HARCOURT: Is it really worth while to waste further time upon this discussion? The fact is that if the Inland Revenue Commissioners think that a person can give information they will ask him. If he says he knows nothing, there is an end of the matter.

MR. GOSCHEN (St. George's, Hanover Square) said, he did not intend to take part in this discussion; but he did not think hon. Members opposite had realised the importance of the matter. They did not know whether there was any precedent for this provision. It struck him that the section introduced for the first time powers which, if extended, would necessitate the introduction of new rules of evidence. He did not think that any time had been wasted over the discussion During the evening's discussion innumerable weaknesses had been found in the Government Bill, nearly three-fourths of which had been admitted by the Government themselves.

Question put.

The Committee divided:—Ayes 147; Noes 114.—(Division List, No. 106.)

Committee report Progress; to sit again To-morrow.

LIMITATION OF ACTIONS BILL [*Lords*]. (No. 280.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. R. T. Reid.*)

*SIR M. HICKS-BEACH (Bristol, W.) said, that as this Bill was introduced it applied not only to limitations of the time for bringing actions, but to the subject of contract. Objections were made to the proposal with regard to contracts by some of his constituents, and if the Bill still applied to that matter he must object to it.

MR. R. T. REID said, the only provision applying to actions founded on contract related to proceedings in respect of a wrongful act.

MR. TOMLINSON (Preston) objected to the Second Reading.

Second Reading deferred till To-morrow.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) (*Re-committed*) BILL.—(No. 175).

COMMITTEE.

Bill considered in Committee.

(In the Committee.)

Clause 1.

MR. BROMLEY-DAVENPORT (Cheshire, Macclesfield) said, that when this Bill was introduced it was about as bad a measure as ever came before Parliament. The first clause was particularly unworkable, and he was not satisfied that it was at all workable now. He should be inclined to say that it would greatly retard instead of accelerate registration, especially that portion of it which provided that Revising Barristers should complete the lists for one polling district before holding a Court for revising the lists in another district. Sub-section 4 appeared to be new, and he should like to hear why it was introduced.

*THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): Sub-section 3 was very carefully considered by the Committee, and unanimously agreed to. With regard to Sub-section 4, I think it is only in accordance with the law as it now is.

MR. RANKIN (Herefordshire, Leominster) asked whether there would be any objection to inserting the words "as far as practicable" in Sub-section 3, as there would, he thought, be great difficulty in carrying out the provision as it stood.

Amendment proposed, in page 2, line 4, after the word "shall," to insert the words "as far as possible."—(*Mr. Rankin.*)

Question proposed, "That those words be there inserted."

MR. BARTLEY remarked that when the Bill was introduced it was so badly drafted that it was acknowledged on all sides that it could not possibly work. It was sent to a Grand Committee and then to a Select Committee, and now when it came back an obvious Amendment was to be put into the first clause. He did not think this was the way in which Bills ought to be dealt with. If such alterations were wanted the Bill ought to be sent back to the Committee.

MR. SHAW-LEFEVRE: I do not admit that the Bill was originally badly drawn, very few Amendments were inserted in Committee, although the Bill was very carefully considered by a very strong Select Committee. It was not considered absolutely necessary to insert the words now proposed, but the Committee did not see any objection to them, and as they have been moved I do not raise any objection.

MR. TOMLINSON asked whether steps had been taken to ascertain the opinion of Revising Barristers as to the working of the clause?

MR. T. W. RUSSELL (Tyrone, S.) asked whether this was a Bill which should be proceeded with after midnight? What right had the Government to foist their Bills upon the House at that late hour, when they had taken all the time of private Members.

MR. W. JOHNSTON (Belfast, S.): I move, Sir, to report Progress.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. W. Johnston.*)

MR. SHAW-LEFEVRE: May I make an appeal to the House? This is not a contentious Bill at all. It has been referred to a Select Committee, and not one single Amendment has been made on points of principle. The Committee was unanimous on every point. It is very important that the Bill should pass without delay, because Local Authorities want to know what the law will be on the subject before they take any preliminary proceedings with regard to registration. As to the Revising Barristers, I can only say that we have received a communication from the Association representing the Revising Barristers, making two suggestions with regard to the Bill, and both these suggestions have been adopted. The main alteration made by the Committee was the extension of the period for registration by three days.

MR. W. JOHNSTON: I am sorry, Mr. Mellor, that I must insist upon my Motion.

MR. BYLES (York, W.R., Shipley): May I point out to the hon. Member that the Bill does not apply to the country from which he comes?

MR. W. JOHNSTON: Are we not, then, to take part in English measures, Sir?

COMMANDER BETHELL (York, E.R., Holderness): May I suggest that if my hon. Friend can see his way to let the Bill go on, it will be very convenient in the country districts?

MR. CONYBEARE (Cornwall, Camborne): The hon. Member's question just now was whether Irish Members were not to be allowed to take part in English measures. May I point out that it is a question, not of his taking part, but of his obstructing such measures.

MR. W. JOHNSTON: After all this, Mr. Mellor, I am sorry that I cannot agree to let the Bill go on.

Question put, and agreed to.

Committee report Progress; to sit again To-morrow.

SEA FISHERIES (SHELL FISH) BILL. (No. 274.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Bryce.*)

MAJOR RASCH (Essex, S.E.) said, he must object to the Second Reading unless the Government could give the Essex Members time to discuss the Bill. The Government, up to now, had not shown any great consideration for the County of Essex, and he would suggest that they should grant a day for the discussion of this measure, or, if they could not do that, that they should suspend the Finance Bill at 9 o'clock for the purpose of allowing a discussion.

*THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): It was very largely out of consideration for the County of Essex that this Bill was brought in, and I believe it has the support of every Essex Member except the hon. Member himself. I trust that he will not persevere in his opposition to it. It was submitted to the Conference of Fishery Commissioners last week, and received their unanimous approval. I do not believe that there is any objection to it except on the part of the hon. Member's constituents. The House knows how pressed we are for time, and I hope the hon. and gallant Member will allow the Bill to get a Second Reading to-night. If it be possible at any future stage to have any discussion, of course I shall be only too happy to do so. I can, however, make no promise on the subject. The Bill is a very simple one, and one that it is very desirable to pass.

MR. ROUND (Essex, N.E., Harwich) expressed a hope that his hon. and gallant Friend (Major Rasch) would withdraw his opposition to the Bill. He spoke in the interest of fishermen and others on the coast of Essex, a great many of whom were in favour of the Bill, which he (Mr. Round) believed would settle a vexed question in a satisfactory way.

COMMANDER BETHELL also appealed to his hon. and gallant Friend to withdraw his opposition. He had received representations from the Fishery Board to which he belonged in favour of the Bill, and the measure was approved by the Fishery Committee, of which he was last year a Member.

MR. T. W. RUSSELL asked for an explanation of the Bill's provisions.

MR. BRYCE: I have said already that its object is to enable Fishery Committees to make bye-laws in certain cases. They have received certain powers of making bye-laws under existing Acts, and we propose to extend those powers to the protection of shell-fish and of the places in which shell-fish spawn.

MAJOR RASCH: I am sorry to say that I cannot give way unless the Government will give proper time for the discussion of the Bill.

Second Reading deferred till To-morrow.

JOINT STOCK COMPANIES REGISTER BILL.—(No. 94.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Clough.*)

An hon. MEMBER: I object.

MR. BRYCE said, he hoped the House would not prevent this Bill being read a second time. It was not a Government Bill, but there was a great deal in it that was valuable, and on behalf of the Board of Trade he had to say they were prepared to assent to the Second Reading, as it was a Bill that it was believed would be very much in the interests of the public.

MR. BARTLEY said, he raised an objection to this Bill the other day, as it struck him that this great alteration in the law relating to Companies should not be passed without the Board of Trade distinctly stating they approved of it; and for that reason he stopped it. If they were to understand distinctly that the Board of Trade recognised this Bill as an important measure and sanctioned it, he would not object.

MR. TOMLINSON (Preston): I object.

MR. CLOUGH appealed to the hon. Member not to object, as the Bill had the approval of the Department, subject to certain Amendments that would be introduced.

Mr. TOMLINSON: I object.

Second Reading deferred till Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL. (No. 255.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL. (No. 165.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL. (No. 256.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 195.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 222.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.—(No. 228.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 229.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 230.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 17) BILL.—(No. 248.)

As amended, considered; to be read the third time To-morrow.

MESSAGE FROM THE LORDS.

That they have agreed to—

Commissioners of Works Bill, with an Amendment.

Music and Dancing Licences (Middlesex) Bill.

Indian Railway Companies Bill.

That they have passed a Bill, intituled, "An Act to amend the law of Arbitration in Scotland." [Arbitration (Scotland) Bill [*Lords.*]

Also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Gas and Water Works Facilities Act, 1870, relating to Bolsover Gas, Earby and Thornton Gas, Ilford Gas, and Willenhall Gas." [Gas Orders Confirmation (No. 1) Bill [*Lords.*]

And, also, a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts, 1882 and 1888, relating to Clonmel and Moss Side (Collier Marr)." [Electric Lighting Provisional Orders (No. 5) Bill [*Lords.*]

Select Committee on Charity Commission,—That they give leave to Lord Welby to attend in order to his being examined as a Witness before the Select Committee appointed by this House on the Charity Commission, his Lordship (in his place) consenting.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL [*Lords.*]—(No. 258.)

Considered in Committee, and reported; as amended, to be considered To-morrow.

MARRIAGE WITH A DECEASED WIFE'S SISTER BILL.—(No. 199.)

Order for Second Reading read, and discharged.

Bill withdrawn.

GAS ORDERS CONFIRMATION (NO. 1) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 288.]

ELECTRIC LIGHTING PROVISIONAL ORDERS (NO. 5) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 289.]

ARBITRATION (SCOTLAND) BILL [*Lords.*]

Read the first time; to be read a second time upon Thursday, and to be printed. [Bill 290.]

House adjourned at twenty-five minutes before One o'clock.

HOUSE OF LORDS,

Tuesday, 19th June 1894.

ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889.

MOTION FOR AN ADDRESS.

*VISCOUNT **CROSS**, in moving for an Address to Her Majesty that Ruthin Grammar School should be excluded from the Scheme of the Charity Commission for the County of Denbigh under the Welsh Intermediate Education Act, said, the school was founded by a native of Ruthin who afterwards became Dean of Westminster, in 1795, Gabriel Goodman, and from a relation of his the Bishop of Gloucester and Bristol, and of the same name, further endowments were received. Subsequent endowments were also given to the school. It was necessary, in considering the nature of the school, to mention the buildings which were founded to carry it on, because the collegiate, the parochial church of St. Peter, Christ's Hospital, the cloisters, the residence of the warden of Ruthin, the Grammar School occupied by the headmaster and the school-house, formed a large group of buildings practically under the shadow of the church and part of the old cathedral precincts. There could not be the smallest doubt that from that time it was always carried on under the provisions of the Trust Deed as strictly as possible as a Church of England school. The foundation deed was as explicit as it could possibly be upon that point. Both the master and his pupils were to attend chapel regularly at certain times and seasons, and the students were all taught the Church Catechism, and the position of the school buildings showed that it was meant to be in the closest possible connection with the Church at Ruthin. So matters continued for a long time until 1863, when a Scheme was passed which did not touch the question of the school being a Church endowment in any shape. That part of the endowment was left entirely as it was, and so matters went on until 1869 The Welsh Intermediate Education Act expressly excluded from the operation of the Act all foundations which did not come within the Endowed Schools Act of 1869. Therefore, all that it was necessary to show was that, down to the year 1869, this was practically a Church school. It made not the smallest difference for the purpose of the Motion before the House what became of the school afterwards. If it came within the exceptions in the Act of 1869, it could not be dealt with as proposed by the Scheme. Down to 1869, and long afterwards—even to the present time—it had always been a Church school, and ought to be so maintained. The only doubt that had ever been thrown upon the matter was, under certain rules said to have been passed in conformity with the Scheme of 1863, and containing a Conscience Clause in reference to the teaching, by which it was alleged this had ceased to be a Church school. A clause in the Scheme of 1863 provided that the Governors, with the sanction and approval of the Charity Commissioners of England and Wales, should frame proper rules and regulations from time to time with reference to the nature of the instruction to be given at the school for the payment of capitation fees, the establishment of prizes, for dividing the school for the purpose of instruction into separate departments, and for the appointment of such masters or teachers as might be required at such salaries as might be thought proper, and generally for the conduct of the school. That clause clearly gave no power to the Governors or Charity Commissioners to make any rules which would change the character of the school itself, but merely to make the ordinary regulations for carrying it on, subjects to be taught, salaries to be paid, and so on. It contained nothing which authorised an alteration from a Church school to one of a totally different character, and nobody reading the clause could suppose for a moment that it gave, or was intended to give, such a power. Then it was urged that the rules supposed to have been passed under that clause provided that, in addition to the subjects mentioned, religious instruction should be given to the scholars in accordance with the doctrines of the Church of England; and then came the Conscience Clause, providing that—

> "No scholar should be compelled to receive such instruction whose parents or next friends should declare in writing that they entertained conscientious objections thereto."

If power had been given to make rules altering the character of the school, of course, the case would be different; but he maintained that there was no such power, and, further, that those rules were never meant to apply. The clause provided that the Governors might make rules with the approbation of the Charity Commissioners. Having taken some trouble to find out exactly what the Governors did, he maintained strongly that they never had made such a Rule as was represented. Copies had been taken of all extracts from the Governor's books, and they were very short—

> "Resolved, that in order to carry into effect the 34th clause of the Grammar Schools Scheme, the Charity Commissioners have directed that printed copies of the draft rules and regulations shall be circulated among the Governors, and that immediately upon the receipt a special meeting shall be called and rules made applicable to the case."

A special meeting was held on the 14th of May, 1865, and all that took place there was that—

> "It was resolved that the clerk do print copies of the proposed rules and circulate them."

Another special meeting was held in June of the same year, and then it was

> "Resolved that the proposed rules of the school be printed and circulated among the Governors."

The same thing again. Then in July—

> "That the proposed rules be printed in their amended form and sent to each Governor."

There the matter rested. Clearly, under those resolutions the Governors never did adopt the rules, though they had them under consideration. Although they came before their Lordships now with the signature of the Charity Commissioners no resolution adopting them had ever been passed by the Governors, and therefore they did not fulfil the condition of the 34th clause of the Scheme. To make quite sure of the matter he had caused a telegram to be sent to the Clerk of the Governors, and the right rev. Prelate the Bishop of St. Asaph had placed this answer in his hands—

> "The only resolution passed was that on the 14th July, 1865, that the proposed rules should be printed and sent in their amended form to the Governors. These were subsequently approved by the Charity Commissioners on the 23rd of March, 1866, but there was no resolution by the Governors subsequently that they were affirmed."

He therefore maintained, in the first place, that under the Scheme the Governors and Charity Commissioners had no power to make rules to alter the character of the school; and, in the next, that no such rule really ever was made, because it had never been passed by the Governors themselves. That being so, the school had gone on since 1869 without the smallest alteration having taken place. Further inquiries into the matter to see whether any doubt or difficulty really existed had shown that not only was the supposed rule never passed, but nothing of the kind had ever been acted upon to the present time, a strong confirmation of its never having been formally adopted. In those circumstances, this school came under the exemption in the Act of 1869, and could not be touched under the Welsh Intermediate Education Act. A similar question came before their Lordships' House from the legal aspect in the Hemsworth case. But that case was not analogous to this; for in the Scheme involved there, and in the Act of Parliament which passed that Scheme, the character of the school was altered, and the Conscience Clause was introduced. Had a Conscience Clause been introduced into this Scheme of 1865 he would not have had a word to say; but its absence entirely distinguished this from the Hemsworth case, which was decided simply on the ground that that clause had been introduced into that Scheme and Act of Parliament. Accordingly, this case stood on a totally different footing, for no power was given in the Scheme to anyone to alter the character of the school, and, in fact, no such alteration had been made. Another Scheme was passed in 1881, which did not come into question now. To that Scheme the Governors themselves entirely objected. They had been advised that they ought to have appealed to the Privy Council against it. But that did not alter the position at all; because this was a Church of England school in 1869, and therefore could not be touched under the Welsh Intermediate Education Act. He would only further point out the great hardship involved in this case. Here was a school founded by the then Dean of Westminster for the purpose of instructing in the doctrines of the Church of England all the scholars who came there, its buildings were under the very shadow of the Church, and so it had continued to the present time. But that was not all. On the faith that this was a Church of England school, large sums had been given for the purpose of improving it. Over £3,000 had been collected by the Churchmen in the district and elsewhere for the purpose of enlarging and improving the school buildings. It would be the greatest hardship if the House were to strain anything in this case in order to take away from the school its endowment for its original purpose. Any straining should be the other way, for it was quite clear what was intended; and that the Ruthin people had been in no fear of losing their endowments. No Conscience Clause had been acted upon down to the present time, and these endowments had remained stamped as belonging simply and solely to the Church of England. He submitted to their Lordships that it would be a terrible violation of right and justice if this proposal were carried out.

Moved—

"That an humble Address be presented to Her Majesty praying Her to withhold Her assent from all that part of the Scheme for the County of Denbigh which relates to the Ruthin Grammar School."—(*The Viscount Cross.*)

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, it seems to me the noble Viscount has argued a question of law upon the basis of certain statements of fact, which he has made to us upon a copy of minutes which he has produced and upon a telegram, in a case with which, if he were right in his law, power in the Privy Council has been expressly provided by Parliament to deal. If the noble Lord is right in the facts which he alleges, this Scheme cannot stand; but surely for your Lordships to undertake to deal with a case which turns upon the construction of an Act of Parliament, and where the Legislature has expressly provided an appeal to the Privy Council upon a statement which it is very difficult to follow when put forward in this way, and resting merely upon the materials which the noble Viscount has produced, is a course which I submit most strongly this House should not adopt.

THE MARQUESS OF SALISBURY: That is a very summary argument; but I do not understand what is the use of the power given to this House if we are not to be allowed to interfere in a case of this kind because it is possible the case made is too strong. The only ground which the noble and learned Lord advances for not using the power conferred by the Statute upon this House is that the same end may possibly be obtained by appealing to the Privy Council. I do not doubt that in the innocent mind of the noble Lord the process of appealing to the Privy Council is the easiest, cheapest, and most obvious course that could possibly be followed. He has probably never heard of the enormous cost which accompanies such a process, and that there is always some risk that on a doubtful question of law even such a body as the Privy Council may give a decision which has not been expected. But I do not think the noble and learned Lord carefully attended to the statement of my noble Friend. My noble Friend expressed his own opinion that as a matter of law this Scheme is bad, but he did not conceal that it involved somewhat doubtful points and technical difficulties. Apart from the mere question of law, the case is that the Welsh Intermediate Education Act provides that no school shall be diverted from the teachings of the doctrines of the Church of England which has been devoted to that teaching by its founders, and in which that teaching has been continued down to the year 1869. In the case of the present school, the teaching of the doctrines of the Church of England is provided for by the founder, and it has continued down to 1869; but a technical difficulty arises from the Act passed in 1863, an Act which never foresaw the provisions of the Act of 1869, and which is supposed to have given powers by which this community of Church teaching could have been interrupted. It is supposed to have given those powers; but we are not certain whether it did or not. No doubt that will be a matter for the determination of the Privy Council. It is a nice legal point. If it did give those powers it is supposed, again, that they were exercised. We deny it; and again arises a nice legal point. But we say that, broadly and substantially, and as a matter of fact, the teaching of the Church of England was continued down to the year 1869; and if it was interrupted it was only in theory and technically, and it can only be by an extreme interpretation of the words of the Statute and the regulations passed in pursuance of it, but which never came into operation—by the hardest technicality and straining of the words of the Statute—that it can be shown that there has been any interruption in the continuity of the Church teaching, and any flaw, therefore, in the title of this Church school to be exempted from the operation of the Welsh Education Act of 1869. The case is exactly one in which the House ought to interfere—a case where strict interpretation of the law may do great injustice. Nobody can tell beforehand what the interpretation might be, and if we send it to the Privy Council injustice might be done. There is no doubt what are the substantial facts of the case, and there can be no doubt as to the title of the school to the benefit of the Act of 1869. What the intention of Parliament was when these two Acts were passed is clear, and there is no doubt what was the belief of the Churchmen in Wales and others who subscribed to the school as to the way in which it was to be carried on. They, therefore, invoke the power which Parliament has given to your Lordships to carry out the object which Parliament has in view.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): My Lords, the noble Marquess has, I think, added weight to the argument of the noble and learned Lord on the Woolsack, which he described as a summary argument. To call an argument summary is not to prove that it is invalid, and, if I may say so, the argument of the noble Marquess, so far as it is an argument at all, entirely substantiates the view of the noble and learned Lord that this is a question not for your Lordships' House, but for the Committee of the Privy Council to decide. What, after all, is the whole gist of the noble Viscount's statement on this subject? He has to prove the alleged continuous teaching of the Church of England in this school, and there comes a technical break which the noble Marquess calls a "technical break and a nice legal point." Well, if a technical break has occurred in the Church teaching in the school, and if a nice legal point arises, it is quite obvious that it is a proper matter for reference to the legal tribunal which Parliament has provided, and not one for the decision of a majority of your Lordships on what may seem to you reasonable, but which are not legal, grounds. I venture to say, in the interests of those who have Church teaching at heart, that your Lordships could not take a more disastrous course than to interfere in what is strictly a legal transaction, and come down with the full weight of your majority without having regard to the legal point at issue; and, simply because you think the facts have been established by the statement of the noble Viscount, to decide upon a legal point of peculiar intricacy. The question really is not whether the facts have been established by the noble Viscount, but whether the Commissioners in making this scheme have proceeded *ultra vires.* That is not a question for your Lordships' discretion, but is one for which the Committee of the Privy Council offers a tribunal competent and skilled in the discussion of the legal points at issue. I hope that by your vote this evening your Lordships will not remove that issue from the proper tribunal.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, I desire to add a few words on one point which seems to me to have a serious application here. I only wish to point out that the Statute under which these Schemes are framed provides that, except in cases of endowments coming within the terms of Clause 19, the Commissioners "shall" make provision. The terms of the Act are express, and the Commissioners would, therefore, be disobeying the Act if they failed to make the requisite provisions.

THE MARQUESS OF SALISBURY: The disorderliness of the noble and learned Lord is contagious, and I must be allowed to say a word or two in reply. The noble Lord seems to imagine that this House has nothing to do but to carry out the will of the Commissioners. That is not the position assigned by the Statute in respect of these Schemes. Even if they are strictly legal, power was given to Parliament to supersede them, and it is no violent or exceptional step that we are taking in exercising that power. The noble and learned Lord is forgetting that a power is given to either House of Parliament to supersede in the way now suggested the action of the Commissioners. The Welsh Intermediate Education Act is a measure of very wide scope, and would not have been allowed to pass unless an appeal had been reserved to Parliament in cases where the Commissioners used the powers conferred upon them in a harsh and unjust way. There remained always an appeal to either House of Parliament by which the wrong could be corrected. The Act was passed while I was on the other side of the House, and we should never have allowed it to pass through Parliament unless the power of appeal had been reserved. The House, therefore, has power in this matter—a power distinctly conferred upon your Lordships by Act of Parliament beyond and outside the technicalities of the law; and, under these circumstances, it is our business to see that substantial justice is done, and that the intentions of Parliament are carried into effect.

THE EARL OF ROSEBERY: Your Lordships will allow me to partake of the prevailing contagion, and to point out that the noble Marquess is confusing two distinct issues. The contention which I maintain is that it cannot have been in the contemplation of the Act of Parliament to give to the majority in this House—a majority of well-known complexion—power to override the expressed intention of Parliament in connection with these points. I do not think that, in the interests of your Lordships' House, you should now override in the way suggested the powers conferred upon the Commissioners under the Act.

THE DUKE OF RUTLAND said, the noble Earl's contention was that it was not the intention of Parliament to give a majority of that House a discretion in the matter. He would ask the noble Earl whether it was the intention of Parliament to give that power to the minority? If neither the majority nor the minority were to have the power, why was the power inserted in the Act of Parliament at all?

THE EARL OF ROSEBERY: I do not rise again of my own volition, but simply to answer the practical jokes of the noble Duke. Of course, I do not mean to say that the minority should overrule the majority in this House, but I tried to distinguish between law and fact. What I said was that a question of fact might properly be dealt with by the House, but a question of law should be left to the Privy Council, which is the proper legal tribunal.

THE BISHOP OF ST. ASAPH said, the Prime Minister had stated that the object of the Welsh Intermediate Education Act was to carry out the wishes of the Welsh people. He believed that Nonconformists and Churchmen alike were against interfering with these schools, which were doing admirable work. The Act provided that, if all the authorities were agreed to include a given school, it was to be included. But one of those authorities was the House of Lords, and the Governors of the schools had a right to come to their Lordships' House and show cause why the particular schools should not be included, both on the ground of justice and in the interests of education.

*THE BISHOP OF ELY pointed out that the argument put forward in favour of the Scheme was that, because the Conscience Clause was introduced at a certain time, the teaching at this school ceased to be that of the Church of England. That argument would apply to every school throughout the country; and if it were allowed, every elementary school being bound to have the Conscience Clause, thereby ceases to remain a Church of England school.

LORD HALSBURY: One word; and I hope my argument will be as compendious as that of my noble and learned Friend. If the question here were simply one of law I should entirely agree that the Privy Council is the proper tribunal for its decision. But it is not merely a question of law, but of whether the Scheme is just or unjust; and that is a matter which this House ought to decide.

On question? their Lordships divided:—Contents 77; Not-Contents 19.

Resolved in the affirmative.

Ordered accordingly; and the said Address to be presented to Her Majesty by the Lords with White Staves.

ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889.

MOTION FOR AN ADDRESS.

THE BISHOP OF ST. ASAPH moved—

> "That an humble Address be presented to Her Majesty praying Her to withhold Her assent to the following portion of the Denbighshire Education Scheme: Clause 87, Sub-section (b), from the word 'boarding-house' to the end; and the whole of Sub-section (c)."

THE EARL OF ROSEBERY: My Lords, as I have informed the right rev. Prelate, the Government do not intend to put the House to the trouble of another discussion and Division upon this question. I do not know that the result of the Division we have just passed through would have encouraged the Government to do so even if it had any other views. The fact is, we feel bound to insert clauses of this description in these Schemes as embodying in some faint degree the feelings of the locality as suggested by the Joint Committee. The Commissioners introduced this Scheme in the belief that it embodied the feeling of the locality in this case; but, as your Lordships have already had a discussion, about six weeks ago, on substantially the same question with an absolutely conclusive Division, I do not think it necessary to renew or repeat the proceeding.

Motion agreed to; and the said Address ordered to be presented to Her Majesty by the Lords with White Staves.

INDIAN RAILWAY COMPANIES BILL. (No. 101.)

Returned from the Commons with the Amendments agreed to.

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].—(No. 54.)

Committed: The Committee to be proposed by the Committee of Selection.

COMMITTEE OF SELECTION FOR STANDING COMMITTEES.

Report from, That the Committee have added the Lord Russell of Killowen to the Standing Committee; read, and ordered to lie on the Table.

PRIZE COURTS BILL [H.L.].—(No. 56.)

Reported from the Standing Committee without amendment.

FISHERY BOARD (SCOTLAND) EXTENSION OF POWERS BILL.—(No. 57.)

Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

PRIVATE AND PROVISIONAL ORDER CONFIRMATION BILLS.

Ordered, That Standing Orders Nos. 72 and 82 be suspended for the remainder of the Session.

LOCAL GOVERNMENT PROVISIONAL ORDERS (GAS) BILL.—(No. 92.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF WORKING CLASSES) (No. 2) BILL.—(No. 93.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 8) BILL.—(No. 94.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 99.)

Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 7) BILL. (No. 72.)

Read 3ª (according to Order), and passed.

COMMONS REGULATION PROVISIONAL ORDER (LUTON) BILL.—(No. 91.)

Read 3ª (according to Order), and passed.

RAILWAY RATES AND CHARGES PROVISIONAL ORDER (EASINGWOLD RAILWAY, &c.) BILL.—(No. 96.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 113.)

House adjourned at a quarter past Six o'clock, to Thursday next, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Tuesday, 19th June 1894.

PRIVATE BUSINESS.

WALLASEY EMBANKMENT BILL [*Lords*] (*by Order*).

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

*MR. SNAPE (Lancashire, S.E., Heywood) said, he proposed to move the rejection of the Bill. The embankment to which the measure referred was constructed under an Act passed in 1829, which provided that the cost of construction and maintenance should be borne one-half by the Corporation of Liverpool and one-half by the owners of land under a certain level. In 1857 the Dock Board took over the liabilities of the Corporation. In 1864 powers were taken by the Dock Board by another Act to extend the embankment; but the incidence of taxation remained the same, with the slight variation that buildings upon the land protected—that was to say, under the 25-feet level—were brought under contribution. In 1889 a Bill, introduced to extend the embankment and alter the incidence of the taxation, was thrown out, on the ground that it was proposed for the first time by the landlords to make the ratepayers liable for some of the expenditure. In 1892 an attempt was made to force upon the Dock Board and the Embankment Commissioners the duty of extending the embankment, and on that occasion Mr. Lyster, who was engineer to both bodies, made an affidavit referring to the encroachment, and in the course of it he said—

> "Up to the year 1884 it was about 11 feet per annum. Since 1884 the rate of encroachment has become less, and during the last two years it has been about 6 feet per annum . . . and the rate of encroachment will certainly become less and less."

Speaking of possible risk, he says—

> "No present risk under any combination of tides and winds of the sea reaching the lands under the 25-feet level. I am satisfied that a very long period, certainly not less than 30 years, must elapse before any such risk would arise . . . and . . . I am inclined to believe that no such risk will arise at any time hereafter."

That referred to a date so recent as 1892. A year afterwards Mr. Lyster was called upon to make another affidavit, and speaking on that occasion — January 6th, 1893—of the possibility of danger which was deemed to exist, he said—

> "I in all respects confirm my affidavit sworn in this matter on the 9th of June, 1892."

They therefore had the testimony of the Dock Board's own engineer that this extension was not necessary, but it was not on the ground that the extension was not necessary that he raised his objection on the present occasion. The Bill introduced a new principle entirely without precedent. It altered the incidence of taxation laid down in the original Act. The Act originally enacted that half the cost should be borne by the Dock Board and half by the landowners. The landowners were now seeking to relieve themselves from the responsibility for the construction or maintenance of the embankment, and the House was asked to place the portion of the burden which they had hitherto borne, and which in all equity they ought to continue to bear, upon the ratepayers in the area of the two Local Boards who had opposed the passage of the Bill. Who benefited by the embankment? Certainly not the ratepayers, but the landlords. It was their lands that had increased in value, and this was practically admitted by the fact that since 1829 they had borne half the cost. Now they were seeking to get the sanction of the House to transfer the burden to the shoulders of the ratepayers. But if there was any justice in bringing the ratepayers under tribute to the cost and maintenance of the embankment, then the ratepayers of a far larger area than that of the

Local Boards of Wallasey and Hoylake would have to contribute, and he would tell the House the reason why. There were only 470 acres of land in Wallasey under the level of a 25-feet tide. But in Bidston, where the ratepayers were not asked by the Bill to contribute a single penny, there were 1,000 acres under that level. In Birkenhead there was a rateable value under that level of £11,000, whereas in Wallasey there was only a rateable value of £1,200 endangered. Yet Birkenhead was exempted by the Bill, while Wallasey was made liable. He had been surprised that the Dock Board, who apparently did not seek to relieve itself of any portion of its liability, should have taken any action in the matter, but when he looked into the position they occupied the reason at once became apparent. The Bill limited their contribution to £4,500 instead of paying one-half. They were also limited in only having to pay half the cost of a small portion of the new work, though it might extend to a very considerable distance and impose a very large cost upon the ratepayers of the two districts. One reason assigned for the proposal of the Bill was that the railway which communicated between Birkenhead and Hoylake and Wallasey districts might be imperilled by the imaginary high tide, which Mr. Lyster declared to be an impossibility. But this railway was made upon land purchased with the knowledge that the peril—if peril there be—existed, and doubtless due regard was had to the contingency on fixing the price. It would be most unjust to ask the ratepayers of the surrounding districts, who have to pay full rates to the Railway Company for the transit of passengers and goods, to contribute to the cost of protecting and maintaining the railway itself. That was a new doctrine, and seemed to be entirely reversing the principle of betterment, about which they had heard so much of late years. It was taking away from those who received the advantage of the embankment the responsibility of paying for that advantage, and putting it upon ratepayers, most of whom lived far above the level where any danger could come to them. The landlords needed no such relief. A few years ago a great portion of the land in the district was unsaleable. But by the extension of Wallasey, which was almost large enough to become a county borough, the lands in Bidston that were protected by the embankment had become of tremendous value, and the landowners, instead of being poorer now than when the original Act was passed, were richer and very much better able to pay for any protection that they seemed to think necessary. The improvement in value had gone on increasing, and would go on without any effort on the part of the landlords, for the land was situated near the residental parts of Liverpool. Objection had been urged that this matter would be better dealt with in Committee than in that House. To that he demurred entirely. It had been already dealt with in Committee. In 1889 a Committee of that House threw out the Bill. The opponents of the Bill had been put to very large expense already in opposing the Bill in another place, and it would be unreasonable, when no fresh facts were produced, and when the circumstances were identical with the circumstances of 1889, to ask those two Local Boards to spend possibly £1,000 or more in again opposing it before a Committee of the House with the certainty, as he trusted, of bringing about the same result that followed the contest in 1889. He hoped the House would not expose the inhabitants of the districts concerned to any such expense and trouble, and that it would not allow itself to be made a party to an act of great injustice, if not of positive oppression.

Colonel COTTON - JODRELL (Cheshire, Wirral) said that, in seconding the Amendment, he did so as the Representative of the Division which was under discussion. He appeared on behalf of over 7,000 ratepayers, who represented 45,000 of population. The embankment lay between the two districts of Wallasey on the one side and Hoylake on the other. The ratepayers of those districts objected to be saddled with any costs, because they considered the alteration was unnecessary. A very strong affidavit had been quoted by his hon. Friend opposite ftom the engineer of the Mersey Docks Board. But, assuming that this alteration was necessary, powers existed under the Act of 1864 to do all that was necessary. Surely those who benefited by the change and the occupiers of the buildings which were supposed to be threatened should bear the cost. The hon. Member had pointed out that it was rather hard that if Wallasey was to contribute Birkenhead should not, but he made one statement which possibly might mislead the House. The hon. Member said that the assessable value of Birkenhead was £11,000, as contrasted with the very small assessable value of Wallasey, £1,200. Of course, he was referring to the land which was to be covered by the tide, and not to the total area of those two districts. As regarded the 469 acres, of which the assessable value was £1,200, he might say that the land lay entirely at the back of Wallasey, and was practically of no great value to the ratepayers. The greatest contention in favour of the Bill was as to the damage which would be done to the means of communication by the inundation. It was said that the railway communication with Wallasey was threatened, but he must point out that the highway between Wallasey and Liverpool was not a railway at all. It was the ferries across the Mersey, and these ferries were owned by the ratepayers of Wallasey through their Local Board, and as far as a railway was concerned it was positively disadvantageous to the people of Wallasey that a railway should come there, because it affected, to some extent at all events, the benefit they as ratepayers enjoyed from those ferries. Another point was the very small extent to which Wallasey could possibly be benefited by this proposal. The area of Wallasey which would be covered by a 25-feet tide had a rateable value of only £1,279, whereas the rateable value of the remainder of Wallasey, which was not concerned in the question of the inundation, was £175,000. As regarded the benefit to be derived by Hoylake, it had been said that they were urging this opposition as against the landowners; but in order to reassure some of his hon. Friends, he might mention that the great landowner of Hoylake, Lord Stanley of Alderley, was actually, in conjunction with the Local Board of Hoylake and West Kirby, one of the petitioners against the Bill. As to the question of danger, his contention was that it was not imminent, and that the districts affected would not be benefited at all. The last 25-feet tide occurred, he believed, about 50 years ago, and they were told by the Dock Board's own engineer that they were not likely to get another one so high. Wallasey certainly was not interested, and if Hoylake could be said to be benefited in any way he would have very little faith in the men of Hoylake and West Kirby knowing their own business, seeing that they had, through their representatives on the Local Board, passed a unanimous resolution against this Bill. In conclusion, he would again remind the House that a similar Bill was brought in in 1889, and was rejected. The situation to-day remained practically unchanged, and the conflicting interests being the same, was it likely that a Committee of this House would reverse the decision of the last Committee? It was to avoid the expense of having this question fought again in Committee, when there had been no change in the circumstances since 1889, that he now asked the House to reject the Second Reading.

Amendment proposed, to leave out the word "now," and at the end of the Question to add the words "upon this day three months."—(*Mr. Snape.*)

Question proposed, "That the word 'now' stand part of the Question."

Mr. W. LONG (Liverpool, West Derby) said, that no doubt the two hon. Members who had spoken against the Bill had done so with authority, but he thought the concluding remarks of the hon. and gallant Member for Wirral had proved the necessity for sending the Bill to a Committee. He did not want, in asking the House to reject the Amendment, to fall back merely on the stock argument that this measure ought to be left for the consideration of a Committee upstairs, but he would ask what other course was possible for those who desired to support the measure? The opponents, who had gone at considerable length and detail into the past history of the question, had put before the House certain statements which he had not the slightest doubt they believed; but how could the House decide whether these statements were accurate unless a Committee heard evidence of a technical and local character? The only argument was one based on expense, but his hon. Friends had shown that the places concerned were well able to bear the expense. They were growing, populous districts, which had already derived enormous advantage from public works carried out under the sanction of the House. He therefore respectfully submitted that the House ought not to depart from the usual practice, and take into its hands the power to say what were the real facts of the case. He did not propose to discuss the merits of the question, but he would ask hon. Members whether, having heard the speeches of two hon. Members, they would not come to the conclusion that the result of this Bill would be to produce an extremely unfair result—namely, that while the owners of the land would derive the entire benefit, unfortunate ratepayers would be called upon to bear the burden? Yet what were the facts of the case? This Bill was a compromise, and under it the expenditure was thrown upon the people according to the degree of benefit which they received. If it were true that landowners would derive an unfair benefit, a Committee of that House was the proper tribunal to see that justice would be done. Committees of the House had always proved fair, impartial, and laborious tribunals; they always did their best to ascertain the facts, and to base their decisions upon those facts; and he warned hon. Members that if they were to take away the recognised system by which Private Bills were considered—the privileges and powers that belonged to it—they would experience great difficulty in getting hon. Members to sit on the Select Committees, and in that event they would not advance the interests of the ratepayers, but would do them the greatest possible injury. He, therefore, hoped the House would adhere to the present process as being a fair and equitable one to all parties concerned.

Mr. CROSFIELD (Lincoln) said, he did not propose to ask the House to listen to any reply to the arguments advanced by the Mover and Seconder of the Motion for the rejection, but he would suggest that the supporters of the Bill believed that they had at least as good a case to present to the proper tribunal. But the House as now constituted was not that tribunal. There was the recognised machinery of a Committee which could with all diligence consider the arguments of both sides, and then decide upon the question. The argument had been used that the Bill established a new precedent, and that the embankment, when first built in 1829, was to be maintained by a certain set of persons. But circumstances had changed, as the hon. and gallant Member for the Wirral Division virtually admitted when he said he represented 7,000 ratepayers in this matter, for probably in 1829 there was not more than 70 ratepayers. If he might introduce a frivolous illustration into so serious a matter, he would suggest that hon. Members interested in the noble game of golf might take some interest in the question before the House. The increased population in the district largely arose from the facilities there afforded for that game, and access to the golf links of Hoylake and Wallasey would be jeopardised if the rejection of the Bill were carried by the House.

Mr. MACDONA (Southwark, Rotherhithe) said, that as a resident and small landowner at West Kirby, he entered his protest against the Bill. The level of the district of West Kirby was such that it could be in no way affected or jeopardised by a 25-feet tide. He thought it would be a very great hardship for the farmers who lived in the neighbourhood and the ratepayers of West Kirby if they were compelled to pay the cost of an embankment from which they would derive no benefit whatever.

Question put, and agreed to.

Bill read a second time, and committed.

QUESTIONS.

WARRANT OFFICERS AND THE GOOD CONDUCT MEDAL.

Viscount WOLMER (Edinburgh, W.): I beg to ask the Financial Secretary to the War Office will he explain why it is that warrant officers in the Army are not eligible for the good conduct medal, although they may and do wear it if they have already obtained it before they have been promoted to that rank; whether he is aware that this distinction is very much prized by all those to whom it has been awarded; and whether it would be possible to advise Her Majesty to modify the Royal Warrant under which it is granted so that warrant officers, otherwise qualified for it, may no longer be precluded from obtaining it?

*THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL - BANNERMAN, Stirling, &c.) : A warrant officer needs no more than the uniform of his rank to testify that he has been selected for a promotion, towards which a record of continuous good conduct is known to be an essential factor. It is thought desirable to raise the status of warrant officers by regarding them as more akin to commissioned than to non-commissioned officers ; and to subject them to the tests applicable to lower ranks, as regards good conduct rewards, would, it is considered, weaken this idea.

VISCOUNT WOLMER : Is the matter quite so simple as the right hon. Gentleman suggests ? Is it not the case that a man might become the recipient of a medal and be appointed a warrant officer the next day, and another man become entitled to the medal the day after he was raised to the rank of a warrant officer ? And would not the former be allowed to wear the medal, while the latter would be unable to ?

MR. CAMPBELL-BANNERMAN : Extreme cases such as that always may occur when it becomes a question of a day, but the general principle I have laid down seems to be a good and sensible one, and I should not be disposed to depart from it.

GLIN INDUSTRIAL SCHOOL.

MR. KNOX (Cavan, W.) : I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he has received communications from both Catholic and Protestant members of the school committee, asking that Christian Brothers should be appointed as male teachers in the Glin Industrial School ; whether he has been informed that there is not a single Protestant child in the six contributory Unions coming within the conditions of the grant ; and whether, under the circumstances, he will continue to oppose the wishes of the committee ; and, if so, for what reason ?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne) : The proposal of the Glin Joint Board to appoint Christian Brothers as teachers did not come officially under the notice of the Local Government Board until Wednesday last, the 13th instant, when they received the minutes of the proceedings of the Joint Board at their meeting held on the 9th instant. The question of the proposed appointments is now under consideration.

N'GAMILAND.

MR. KNOX : I beg to ask the Under Secretary of State for the Colonies whether his attention has been called to a statement of Mr. Rhodes in the Cape Legislature on 7th June, that the Chartered Company could give titles to land in N'Gamiland, having a concession of the country ; to what concession Mr. Rhodes referred ; whether any concession to the Chartered Company in N'Gamiland has been confirmed or ratified by the Secretary of State ; and, if so, what concession, and when was it ratified ; and whether, if no such concession has been confirmed, the Government will permit the Chartered Company to introduce these powers to the prejudice of those who had acquired rights in the country before the Chartered Company came into existence ?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): As regards the first and second questions, the Cape newspapers of the 8th of June have, of course, not yet reached this country, and I have not seen any telegraphic report of the statement referred to in the question. As regards the third and fourth questions, the various alleged concessions are now being inquired into ; any rights that may be subsequently established will, in the meantime, not be prejudiced.

MR. KNOX : As *The Times* published a telegram to the effect indicated in the question, cannot the right hon. Gentleman say definitely whether the concession has been confirmed ?

MR. S. BUXTON : The alleged concession which the Chartered Company placed before us was to a certain extent confirmed, but that confirmation has been suspended until we get further information in regard to the matter.

TRAWLING IN THE FIRTH OF CLYDE.

MR. BIRKMYRE (Ayr, &c.) : I beg to ask the Secretary for Scotland if he can state what steps he has taken to ensure a strict surveillance being maintained over the trawlers within the area of the Firth of Clyde ; when he expects the new steam cruiser to be in readiness ;

and whether a continuous watch will be maintained on the western seaboard?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN (Glasgow, Bridgeton): In reply, I can inform the hon. Member that a steam cruiser has recently been purchased by the Fishery Board for superintendence of the fisheries on the West Coast of Scotland in room of the sailing cruiser *Vigilant*. She is undergoing repairs and alterations to fit her for the Board's service, and these are being pushed forward at Granton as rapidly as possible. This cruiser will be employed on the protection duties of the West Coast.

MR. BIRKMYRE: Can the right hon. Gentleman give any approximate date as to when the vessel will be ready?

SIR G. TREVELYAN: The Fishery Board have not named a date.

BALLYMAGOVERN FAIR.

MR. MACARTNEY (Antrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that great inconvenience has been caused to those who attend the fair at Ballymagovern, County Cavan, by reason of the fact that no weighbridge for cattle has been provided; and whether there is any legal right to compel payment of toll where such accommodation is not provided?

MR. J. MORLEY: I am informed that by an Order of the Land Commission, dated 4th May, the fair referred to in the question was exempted from the provisions of the Markets and Fairs Acts of 1887 and 1891 on the ground that the sale of cattle at the fair is so small as to render it inexpedient to enforce the provision and maintenance of a weighing machine for cattle. The exemption Order will remain in force for a period of two years, and during that period the provisions of the Statutes will not apply to this fair. I am advised there is no legal right to compel payment of charges for weighing cattle where such accommodation is not provided, but that other charges, if any, are not affected by the exempting Order.

THE CLERKSHIP TO THE CLOGHER SESSIONS.

MR. MACARTNEY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that, at the Petty Sessions held at Clogher, County Tyrone, on Tuesday, the 12th of June, a vote was taken upon the appointment of a clerk to the Sessions, with the result that there was a tie between two candidates; is he aware that three of the Magistrates voting for one of the candidates had only been sworn in on the 9th of June, and that one of them was the father of one of the candidates; were these three Magistrates appointed with the consent or approval of the Lord Lieutenant of the county; and what public necessity existed for the appointment of these Magistrates at this particular moment?

MR. T. W. RUSSELL (Tyrone, S.): Before the right hon. Gentleman answers, I would like, as this affects my constituency, to ask two questions of which I have given him private notice—first, whether one of the Magistrates appointed described himself in the paper sent to him by the Lord Chancellor as a retail publican; secondly, whether he did not, on the very day on which he took his seat, transfer his licence to his barman or pot-boy, and whether he thinks a colourable transaction of that kind at all creditable?

MR. J. MORLEY: In answer to the hon. Gentleman the Member for South Tyrone, I may say that the moment the allegations to which he refers were brought under my notice—which was yesterday—I communicated with the Lord Chancellor of Ireland, who replies that he is not aware of the truth of the statements, but will direct careful inquiry to be made into them.

MR. T. W. RUSSELL: As to the first question, did this gentleman describe himself as a retail publican or suppress the fact?

MR. J. MORLEY: My information is that he had ceased to be a publican for some time. I will make further inquiries. With regard to the question on the Paper, the facts in the first paragraph are correctly stated. The 12 Magistrates who voted on the occasion were qualified to vote, and three of them were recently appointed to the Commission of the Peace. They were not recommended by the Lieutenant of the county but the Lord Chancellor was satisfied from independent inquiry of their entire fitness for the Magistracy. Neither the Lord Chancellor nor the Registrar of

Petty Sessions Clerks is aware whether one of the candidates is or is not a relative of one of the voting Magistrates. I may add that the Lord Chancellor informs me that these three Magistrates were, with others, selected for appointment before this vacancy for Petty Sessions Clerk occurred or could have been contemplated.

MR. MACARTNEY: What are the independent sources of inquiry which did not disclose the fact—well-known to everyone acquainted with the district—that one of these gentlemen was a publican?

MR. J. MORLEY: When I hear further from the Lord Chancellor I shall be better able to answer.

MR. MACARTNEY: I will put the question down later.

MR. SEXTON (Kerry, N.): Does the fact of a man being a publican disqualify him from being a Magistrate, and is there anything in the practice of the Irish Magisterial Bench as we know it to forbid a Magistrate to vote for the appointment of his son?

MR. J. MORLEY: There is, of course, as I have had occasion frequently to state during the last two years, no law against a publican being a Magistrate. In fact, the late Government made more than one publican a Magistrate.

MR. T. W. RUSSELL: What about colourable transfers?

MR. J. MORLEY: The hon. Member has brought before the House at different times certain colourable transactions. In all those cases the Lord Chancellor has made inquiries, and where he has found it necessary to recall the appointment he has done so.

MR. SEXTON: Is it quite an unheard-of thing for a Magistrate to vote for his son—has it not taken place before now?

MR. J. MORLEY: I am not particularly well acquainted with the practice of Irish Benches, but I think it is very different from that of the English or Scotch Boards.

MR. MACARTNEY: Is it usual in England or Scotland to make Magistrates for the express purpose of voting for their relatives?

MR. J. MORLEY: I cannot for a moment allow that the appointment was made with such an object.

EIGHT HOUR DAYS IN NAVAL ESTABLISHMENTS.

MR. LOUGH (Islington, W.): On behalf of the hon. Member for Devonport (Mr. Kearley), I beg to ask the Civil Lord of the Admiralty whether he is now able to state the arrangements and the date for the introduction of the 48-hour week into the naval establishments?

THE CIVIL LORD OF THE ADMIRALTY (Mr. E. ROBERTSON, Dundee): It has now been decided that the new system shall come into operation on the 2nd of July. An amendment of the Dockyard Regulations will be issued to the yards forthwith, setting forth the arrangement in detail. It has been considered desirable to assimilate as far as practicable the Regulations to be enforced in future by the War Office and the Admiralty. The four public holidays with pay will be retained. The table of working hours has been so arranged as to make an average of 48 hours per week during the year. The hours of commencing and leaving off work has been fixed, as heretofore, with reference to the daylight, and the longest working day will be nine hours and the shortest seven hours and a quarter.

MR. JACKSON (Leeds, N.): Will the details be laid on the Table of the House, so that hon. Members may know what they are?

MR. E. ROBERTSON: I suppose there would be no objection to that. At any rate, they will appear in the form of Dockyard Regulations, which are published.

INOCULATION AGAINST CHOLERA IN INDIA.

MR. S. SMITH (Flintshire): I beg to ask the Secretary of State for India whether M. Haffkine has inoculated many thousands of persons in India for cholera; what is the precise nature of the substance he uses; whether the natives dealt with consent, or are compelled to be inoculated; and was permission given by the India Office to make such inoculations, and, if so, on what authority and what grounds; whether M. Haffkine is a Russian subject; and whether, before the British Government allowed him to inoculate people in India, such permission had been refused in regard to the people of Russia by the Government of that country?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): It is true that M. Haffkine has, with the consent of the Government of India, inoculated a large number of persons in that country with a view to the prevention of cholera. I am not aware of the precise nature of the substance which he uses; but, before he commenced operations, the details of his process were submitted to the medical advisers of the Government of India, who, being satisfied that it was absolutely harmless, and recognising the benefit which would accrue to India if the experiment succeeded, recommended that it should be allowed to be tried. No person, native or European, has been inoculated except with his consent or by his wish. The permission of the Secretary of State for India was neither required nor asked. M. Haffkine is a Russian subject, and was recommended as a distinguished man of science by the Russian Ambassador to the good offices of the Government. I have no information as to the alleged action of the Russian Government.

POOR RATE SEIZURES IN THE KILLARNEY UNION.

MR. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that during the last week in May bailiffs were engaged making seizures for poor rate due to the Killarney Board of Guardians in the district between Beaufort and Killorglin, County Kerry; what number of police were employed in affording protection to the bailiffs; is he aware that rescues of cattle were successfully made by a large crowd armed with sticks and other weapons, and that a bailiff named M'Carthy was cut in the hand by a scythe, and identified Jeremiah Connor, an evicted tenant, of Lesliebann, as his assailant; and if the police have made any Report, or taken any steps in the matter?

MR. J. MORLEY: It is true that during the last week in May bailiffs were employed to make seizures under civil bill decrees for poor rate due to the Killarney Board of Guardians in the district between Beaufort and Killorglin. Twelve police were employed in affording protection to the bailiffs, but no seizure was made, and consequently no rescue was made or attempted. Neither is it the fact that a large crowd armed with sticks and other weapons assembled. Some stones were thrown from behind a hedge as the police approached the house of a man named John O'Connor, but no one was struck, and the police did not see who threw the stones. The bailiff M'Carthy was not cut in the hand with a scythe, nor did the police see him otherwise assaulted. M'Carthy broke in the door of Connor's house at Lesliebann, believing there were cattle inside, and alleged that Connor's son Jeremiah assaulted him. I may add that the statements of these alleged assaults and rescues, as well as those about which the hon. Gentleman questioned me on Thursday last in the case of the Castleisland district, appear to have been founded on reports which were published in certain local newspapers. The accuracy of these reports was contradicted by the Divisional Commissioner and the County Inspector of Kerry in letters subsequently written to and published by the same papers; but these contradictions, I presume, were not supplied to the hon. Gentleman by his informant.

MR. T. W. RUSSELL: I take leave to inform the right hon. Gentleman that I never saw the reports. My information came from another source altogether.

MR. J. MORLEY: Wherever the information came from it was inaccurate.

MR. SEXTON: Did not the false reports appear in *The Kerry Post*, a Tory newspaper?

MR. J. MORLEY: I do not know the politics of the paper, but they did appear in *The Kerry Post.*

REWARDS FOR THE ARREST OF MURDERERS.

GENERAL GOLDSWORTHY (Hammersmith): I beg to ask the Secretary of State for the Home Department if he is prepared to offer a reward for the discovery and apprehension of the perpetrator of the recent murder of James Wells on Barnes Common?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): The practice of offering rewards by the Government has for some time past been discontinued, and

I do not feel justified in reviving it in the present case.

UZMASTON SCHOOL.

VISCOUNT CRANBORNE (Rochester): I beg to ask the Vice President of the Committee of Council on Education whether the Education Department are requiring additional cloak-room and increased desk accommodation at Uzmaston School, in the County of Pembrokeshire, notwithstanding the facts that a short time ago increased desk accommodation was provided under the direction of Her Majesty's Inspector and approved by him, and that a lobby, 15 feet by 8 feet, with a sufficient number of pegs is available as a cloak-room?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): It appears that by the mistake of a clerk, a letter from the managers on this matter, dated the 12th of March last, was put away before it had been answered. This letter had been referred a few days after it was received to Her Majesty's Inspector, who at once approved the use of the lobby mentioned as a cloak-room, and the provision of additional desks so far as made. The letter will now be answered at once. I regret the delay, which was entirely owing to one of those mistakes which will occasionally occur in an office through which so many thousands of letters pass.

LABOURERS' COTTAGES IN THE DUNSHAUGHLIN UNION.

MR. CLANCY (Dublin Co., N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland what is the reason of the delay in building the labourers' cottages in the Garristown (County Dublin) district of the Dunshaughlin Union, on the erection of which the Board of Guardians of that Union resolved six months ago?

MR. J. MORLEY: As the result of an inquiry held by an Inspector of the Local Government Board, the Guardians of the Dunshaughlin Union were informed in February last that the Board were prepared to make a Provisional Order for the erection of 55 labourers' cottages in the Union. Five of these are to be in the Garristown Electoral Division. The Provisional Order has not yet been signed owing to the requisite consents to certain alterations of the sites selected not having yet been furnished. The matter is, however, likely to be settled very soon now. The Board's Provisional Order must deal with the Guardians' scheme as a whole, with the result that the cottages in Garristown and other parts of the Union, respecting which no questions arise, have to be delayed until the matters referred to are disposed of.

LABOURERS' COTTAGES IN THE CELBRIDGE UNION.

MR. CLANCY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he will state the grounds on which the Local Government Board Inspector rejected the greater part of the scheme adopted two years ago by the Celbridge Board of Guardians for the erection of labourers' cottages in the Clonsilla (County Dublin) district of the Celbridge Union?

MR. J. MORLEY: The number of cottages included in the schemes submitted by the Guardians of this Union was 59, and of these the Local Government Board Inspector reported in favour of 41. Of the 18 rejected, six would appear to be in the Clonsilla Electoral Division, and the reason assigned by the Inspector for reporting against these was that the sites were badly selected and would interfere with the amenity of residence of the occupier (or adjoining occupier) of the lands. These six cottages were proposed on three different sites—two cottages on each plot. One site (lands of Mr. Betagh) was placed immediately opposite the occupier's lawn; the second adjoined Mr. Jameson's gate lodge; and the third was marked on the lands of Captain Steeds, who is about to build a large house with stabling, &c., on the site, the plans of the same having been already made out. It appears from the Inspector's Report that the Guardians for the Electoral Division did not consider the sites suitable.

MR. CLANCY: Will the right hon. Gentleman point out to the Inspector that the fact that a cottage was proposed to be erected near a gentleman's house is not sufficient in itself to justify the rejection of a scheme?

MR. J. MORLEY: No, Sir.

DEAD BRITISH SAILORS ON THE FRENCH COAST.

Mr. TANKERVILLE CHAMBERLAYNE (Southampton): I beg to ask the President of the Board of Trade if he can explain why the finding of the bodies of six British sailors on the French coast, near the Island of Sein, on or before the 10th of December, 1893, was not reported to the owners of the lost ship, or to the public, until the 21st of March, 1894, although all the bodies had life-belts on them, with the names of the owners (R. Ropner and Co.) in full, and the finding of them was duly reported to the Board of Trade?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): The names of the crew of the missing vessel *Halsey* were published in the Monthly Return of Deaths of Seamen for December, 1893, which is regularly printed and widely circulated, and the fact that one of the bodies had been identified was stated in that publication. The other bodies picked up were not identified, and had been buried before their discovery was reported to the Board of Trade. The particulars furnished by the Consul at Brest were referred to the Board's solicitor to be brought out at the inquiry which had been ordered, and the Board regret that as the Press did not copy the information from the Monthly Return it did not obtain more general publicity.

FEES FOR IRISH REGISTRATION WORK.

Mr. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the Local Government Board for Ireland adopted last year a reduced scale for payment to clerks of Unions and poor rate collectors for their services in connection with the Registration Acts; that payments subsequently made to these officials under the former scale for work done while the former scale was in force were surcharged by the auditors of the Local Government Board in different Unions; that the County Court Judge for Monaghan has decreed a Board of Poor Law Guardians for the full amount under the old scale in a test case brought before him by the Union officials interested; whether, since this decision, lawsuits involving costs to the rates have been taken by these officials against several Boards of Guardians for payment under the old scale, and the Local Government Board, in a letter dated 2nd June last, have refused to give the Tobercurry Board of Guardians any definite advice in the matter; and whether he is prepared to recommend that the Local Government Board shall take competent legal advice as to the exact scope and legality of their Orders in this matter, and advise the Board of Guardians accordingly, so as to save litigation with their officials and consequent loss to the rates in various Unions in Ireland?

Mr. J. MORLEY: This question was only placed on the Paper this morning for the first time, and there has not been sufficient time to obtain a Report to enable me to reply to it to-day.

THE CANADIAN CATTLE TRADE.

Mr. SEYMOUR KEAY (Elgin and Nairn): I beg to ask the President of the Board of Agriculture whether the results of the recent special investigations as to the alleged presence of disease in Canadian cattle are such as to give ground for hope of the early relaxation of the restrictions on the importation of Canadian cattle for store purposes?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): The special investigations to which my hon. Friend refers are still proceeding, and I am not in a position to add anything as yet to the statements I have recently made on the subject.

PLEURO-PNEUMONIA IN KENT.

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): Is the right hon. Gentleman able to say if the reports of fresh outbreaks of pleuro-pneumonia in Kent are inaccurate?

Mr. H. GARDNER: Yes; I can set my hon. Friend's mind at rest on that point. There has only been one outbreak in the country, and the various animals recently slaughtered are those which have been traced as having been in contact with the cattle originally diseased.

Mr. KNATCHBULL-HUGESSEN: How about the Woodchurch case?

MR. H. GARDNER: There has been no outbreak at Woodchurch. Only one outbreak has occurred in Kent.

THE WIMBLEDON RIFLE RANGE.

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the Secretary of State for War whether he is aware that, close to the back of the target of the 300 yards range which he has ordered to be re-opened, lies, on the most beautiful part of the common, a lake called Queensmere, constructed within the last few years out of the ratepayers' money, to which the public are denied access five days in every week to admit of the targets being used by people from a distance irrespective of protests of the inhabitants, who, at great cost, made this improvement; and whether he is aware that, on Saturday 16th instant, three bullets were heard shooting through the air by the rangers and others who happened to be standing between the semaphore and signal box at the back of the 300 yards range; and that these bullets continued to fly over the common to the great danger of the lives of the many pedestrians who constantly use it as a recreation ground; and whether, if this be so, he will order all the ranges to be closed forthwith?

MR. CAMPBELL-BANNERMAN: The hon. Member does not mention Wimbledon; but I conclude he means to refer to it. A special inquiry into the whole question of the Wimbledon ranges will commence to-morrow, to which the conservators and the Putney Local Authority have been requested to send representatives. I may, perhaps, remind the hon. Member that the Queensmere Lake, so pathetically referred to, was made long after the ranges, and with the full knowledge that it was behind the butts and within the danger zone.

OPIUM DENS IN BOMBAY.

MR. S. SMITH: I beg to ask the Secretary of State for India whether his attention has been drawn to the further steps taken by the authorities at Bombay with reference to the prosecution of the various persons charged with exposing the conduct of the Government there in professing to close the licensed opium dens while allowing the opening of similar unlicensed premises as clubs; whether he is aware that one of the defendants, Man Sukh Lal (a European), was sentenced to one month's imprisonment, while it was represented to the Court that his assistance was necessary for the defence of Alfred S. Dyer, the editor of *The Bombay Guardian*, whose right-hand man he was in editorial and other work, and who is also being put on trial on a similar charge; and whether the Government can take any steps in the matter?

MR. H. H. FOWLER: I have no reason to think that the Government of Bombay has taken any steps with reference to the prosecutions to which my hon. Friend refers. They were private prosecutions by private individuals for defamation, in which Government was not concerned. I am not aware whether the facts are as given in the second clause of my hon. Friend's question, but I understand that the defendant had the option of paying a fine or going to prison, and that the fine was of such an amount as would permit of an appeal to the High Court. I am unable to interfere with the action of the Courts. The defendant's remedy is to appeal to the High Court.

MR. WOLFF (Belfast, E.): When are we likely to hear anything further of the Report of the Opium Commission?

MR. H. H. FOWLER: When the Commission make their Report it will be laid on the Table immediately.

MR. WOLFF: When will that be?

MR. H. H. FOWLER: I believe it will be in the course of the year.

FACTORY LEGISLATION AND DOCKS AND QUAYS.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Secretary of State for the Home Department whether the Factories and Workshops Bill in its application to docks, wharves, quays, and piers is in its present form limited to hoists, in the usual acceptation of that term, or whether it applies also to cranes and capstans; and, if it applies to cranes and capstans, whether, considering the great practical difficulties that would thereby be introduced in the carrying on of dock, wharf, quay, and pier business, he can undertake that words shall be introduced which will exclude cranes and capstans from the restrictions imposed by the Bill?

MR. ASQUITH: The answer to the hon. Gentleman's question is that the

Bill would apply to cranes and capstans to this extent only: The ingathering cogwheel of a crane moved by steam or other mechanical power (and of a capstan also if it had such a cogwheel) is, as I am informed, the only "dangerous part of the machinery" within the terms of Section 5 (3) of the Factory and Workshops Act of 1878 as amended by Section 6 of the Act of 1891; and the result of the application of those provisions by the Bill now before Parliament to docks, wharves, &c., would be that such cogwheels would have to be either securely fenced, or to be in such a position or of such construction as to be as safe as if they were securely fenced. To this I have reason to believe that the persons concerned have no objection. It seems to have been supposed that the whole crane would have to be fenced, but this is a mistake.

NILE RESERVOIRS.

Mr. PIERPOINT (Warrington): I beg to ask the Under Secretary of State for Foreign Affairs whether Her Majesty's Government have sanctioned the application of a part of the surplus held by the Caisse of the Dette Publique of the Egyptian Government for the construction of a reservoir for the storage of the flood waters of the Nile; whether any other of the guaranteeing Powers have signified their assent to this application, and what was the amount which it was estimated might be required; whether Her Majesty's Government have received copies of the proceedings and Reports of the Technical Commission appointed by the Egyptian Government to consider the question of storage reservoirs; and whether, if they have been received, Her Majesty's Government would publish them or a summary of their contents?

The UNDER SECRETARY of STATE for FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): Her Majesty's Government consented at the end of last year to the application of the economies effected by the conversion of the Preference and Daira Sanieh Loans to the object referred to. The French Government declined to give their consent until they were made acquainted with the amount of the expenditure required. Her Majesty's Government are not aware whether other Governments have yet been consulted. The Egyptian Government were not in a position to furnish the information required, as the Technical Commission appointed to examine the various schemes had not then reported. Their Report has not yet been made public, but it is before the Egyptian Government, and a copy is in the possession of Her Majesty's Government. The estimated cost of a reservoir at Assouan, and the works in connection with it, is, according to that Report, between £5,000,000 and £6,000,000. Her Majesty's Government must wait for the publication of the Report by the Egyptian Government before making it public here.

THE CONGO STATE.

Sir C. W. DILKE (Gloucester, Forest of Dean): I beg to ask the Under Secretary of State for Foreign Affairs whether, among the public documents which can be laid before the House, can be included the Convention between the Congo State and Belgium, presented to the Belgian Chamber of Representatives 25th July, 1890; the King's Will, dated the 2nd August, 1889; and the Report of the Debates on the Revision of the Belgian Constitution on the 11th, 12th, and 13th July, 1893, so far as the Debates concerned the colonial paragraph of the First Article of the Constitution?

Sir E. GREY: These documents can be laid before the House if, as is probably the case, they have all been published in Belgium already.

AGRARIAN CRIME IN IRELAND.

Mr. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can give similar information regarding agrarian crime for the year 1893 as is given in Parliamentary Paper [C. 7014] for 1892?

Mr. J. MORLEY: A Return for 1893, in the same form as that of 1892, was presented on the 2nd of April last.

ANGLO-GERMAN RAILWAY IN SOUTH-WEST AFRICA.

Mr. WOOTTON ISAACSON (Tower Hamlets, Stepney): I beg to ask the Under Secretary of State for Foreign Affairs whether the Government is aware that an Anglo-German Syndicate is in course of formation to construct a railway from the Swakoh River, a port on the coast of South-West Africa, through German South-West Africa to Mafeking, or some other point on the Bechuanaland Railway; whether his attention has been called to the fact that the Hon. Cecil Rhodes, during the late election campaign in Cape Colony, made a speech in which he asserted that the construction of a railway, either from Walfisch Bay or any point on the coast of German South-West Africa, to Mafeking would not be allowed, on account of the injury which would thereby be done to Cape Town and the Cape railways by the division of trade; whether the proposed railway, so far as it traverses British territory, would be entirely within territories under the jurisdiction of Her Majesty's High Commissioner, and whether the Hon. Cecil Rhodes has any official or other title to interfere in the administration of such territories; and whether Her Majesty's Government would consent to authorise the construction of railroads between points on the coastline of German South-West Africa and points on the Bechuanaland Railway, and its extensions, and their junctions with such lines; and whether they would be prepared to give assurances to the German Government to that effect?

MR. S. BUXTON: As regards the first question, I understand that such a Syndicate as that indicated in the question is in course of formation. As regards the second question, I am not sure whether I have seen the particular electioneering speech referred to. As regards the third and fourth questions, the country under British influence which would be traversed by the suggested railway is under the direct administration of the High Commissioner; but in this particular matter Mr. Rhodes, on behalf of the British South Africa Company, would have the right to intervene and claim the benefit of Sub-section XV. of paragraph 7 of Lord Ripon's Despatch of the 20th of December, 1892, which the hon. Member will find at page 28 of the Parliamentary Paper [C. 7154.]

DISCHARGES FROM CHATHAM DOCKYARD.

COLONEL LOYD (Chatham): I beg, on behalf of the hon. Member for Devonport (Mr. Kearley), to ask the Civil Lord of the Admiralty will he explain on what grounds 27 fitters have been discharged from the Chatham Yard during the past few weeks, seeing that during the same period almost double that number of men of the same trade have been and still are systematically working overtime?

MR. E. ROBERTSON: The men selected for discharge were entered for temporary employment, and their services were no longer required. Each man signed a paper on entry stating that his engagement was of a temporary nature only. I may state here that since the special efforts necessary to complete certain ships for commission, no overtime has been worked, except that necessary to keep the machines at work equal to the demand at the ships and shops, and on torpedo tubes; any failure in the output would entail further discharges. Limited overtime is also frequently necessary to keep certain machines at work so as to meet the pressing requirements of ships under construction and repair. Any failure in the output of the machines would certainly entail further discharges.

LABOURERS' COTTAGES AT BIRR UNION

MR. MOLLOY (King's Co., Birr): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware of the serious difficulties encountered by the Birr (King's County) Board of Guardians in dealing with the matter of labourers' cottages in consequence of the continued inability of the Guardians to obtain valuation by the Land Commission of the land acquired for these cottages; if he is aware that the Guardians have failed to ascertain even approximately a date when the Commissioners will hold a sitting; and whether he can bring any pressure on the Land Commission to proceed with these valuations, and permit of the completion of the purchase of the land required for these cottages?

MR. J. MORLEY: The Land Commission inform me that they are not in any way responsible for any delay which has occurred in any application by the Guardians of this Union to have rents fixed upon plots taken up on lease by the Guardians under the Labourers' Acts, and that if any such delay occurred it is solely due to the Guardians themselves. Mr. Commissioner Fitzgerald holds frequent sittings in Dublin to dispose of applications under the Labourers' Acts, and all that the Guardians have to do is to produce to him an affidavit of value made by some competent valuer, and a conditional Order is immediately issued fixing the rent of each plot according to the valuation of such valuer. This is the established practice of the Land Commission, and, as I am informed, is well-known to the Guardians. Notice of the sittings under the Labourers' Acts by Mr. Commissioner Fitzgerald is given in the daily papers, and if longer notice is required it can always be obtained by application to the Land Commission, as Mr. Fitzgerald is always ready to fix a sitting for a new date whenever there is any business under the Labourers' Acts to be disposed of. There are only four applications by the Guardians of the Birr Union at present outstanding.

MR. MOLLOY: Is the right hon. Gentleman aware we have made application to the solicitor, who says he is unable to give us any information as to when the sittings will be held?

MR. J. MORLEY: As I have said before, the delay is often due to the Guardians themselves.

THE DEER FOREST COMMISSION.

DR. MACGREGOR (Inverness-shire): I beg to ask the Chancellor of the Exchequer if he is aware that in Inverness-shire 900,000 acres of land (equal to one-third, including water, of the area of the county) are appropriated for deer forests; is he also aware that thousands of the native population of the county are unable to get a plot of ground whereon to cultivate a few potatoes and vegetables; is it possible to expedite the inquiry of the Royal Commission to which this subject was referred for report; is he aware that the Commissioners have so far this year been engaged only eight weeks in their inquiry, and can he account for two of the Commissioners having been in London during the last month; and what steps does he propose to take to remedy this state of things?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I am aware of the circumstances referred to. I am informed that the Commissioners have used all such diligence as the circumstances permit. Two of the Members of the Commission are, I believe, Members of this House, which may account for their presence in London.

DR. MACGREGOR: What steps does the right hon. Gentleman mean to take under the circumstances?

SIR W. HARCOURT: I do not see that I am called upon to take any steps.

DR. MACGREGOR: If this House is unable to deal with Scotch questions will the right hon. Gentleman agree to refer them to a Scotch Parliament?

SIR W. HARCOURT: That is rather a large question, and I can hardly answer it on so short a notice.

THE FINANCE BILL.

MR. WEIR (Ross and Cromarty): I beg to ask the Chancellor of the Exchequer whether the Government will take steps to press forward the Finance Bill in order that other necessary and urgent measures may be advanced this Session?

SIR W. HARCOURT: I have good reason to hope, now that the most difficult questions in the Finance Bill have been fully discussed, more rapid and satisfactory progress may be made with the remaining clauses.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 18th June.*]

[FIFTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 7.

*MR. GIBSON BOWLES (Lynn Regis) said, he wished to move an Amendment, the object of which was to substitute for a mere shadowy creation an absolute and tangible person. The clause proposed to place penal consequences on a person whom the Commissioners "believed" to have taken possession of some property. He did not think "belief" was sufficient. Under existing legislation liability was always restricted to the person who had done the act for which the penalty might be imposed, and he submitted it was only reasonable that his Amendment limiting the accountability to the person who had actually taken possession of the property should be accepted. It left all other persons, whether executors or trustees, exactly where they now stood.

Amendment proposed, in page 6, line 1, to leave out from the second word "person" to the word "taken," in line 2, in order to insert the words "who has." —(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*SIR A. ROLLIT (Islington, S.) said, he supported the Amendment on the ground that the clause as it stood created a new and, as he thought, an undesirable precedent. A wrong-doer, for instance, even an executor or administrator *de son tort*, was only liable for acts which he had committed, and not for constructive malfeasance or misfeasance.

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby) said, the hon. Member was under a misapprehension as to the nature of the provision. The clause only said that a man should be asked to give information; and if he had none to give, there would be an end of the matter.

*MR. GIBSON BOWLES pointed out that the clause went beyond that. The information was asked for, and if a man did not or could not give it he was fined £100, although he might not have taken possession of any property. That was certainly most unreasonable, and the power ought to be restricted, as he was willing it should be, to persons who had actually taken possession of the property. The Commissioners might believe that a person had taken possession when there were no grounds for the belief. It was perfectly monstrous that an innocent person should be placed under this heavy penalty, and he should press his Amendment.

MR. HANBURY (Preston) said, he hoped his hon. Friend would insist on his Amendment, for the clause as it stood raised an entirely new principle. A man in order to spite another man might write to the Commissioners saying he had reason to believe he was dealing with certain property. The Commissioners thereupon demanded information, but the man having nothing to do with the matter, either refused or neglected to take any notice of the demand, and the Commissioners at once fined him £100. That was an easy way of raising the Revenue, for by sending out 100 such letters the Exchequer might sweep in £10,000. Worst of all, the Commissioners appeared to have no option in the matter, and could not impose a lesser fine.

SIR J. LUBBOCK (London University) said, the Chancellor of the Exchequer had informed the Committee that if the man who received the application replied that he knew nothing of the matter, there would be an end of it, but the Bill did not say so. All the Bill said was that he was liable to be fined either £100 or three times the amount of the Estate Duty. Was the right hon. Gentleman willing to put words into the clause which would make clear that that was the intention as suggested by him?

MR. CHAPLIN (Lincolnshire, Sleaford) said, that if the right hon. Gentleman insisted on retaining the existing form of words, he might give the Committee a guarantee that a person "believed" to have taken possession, and wrongly believed to have done so by the Commissioners, should not be subject to that heavy penalty. Although they were told there would be an end of the matter if a man replied that he knew nothing of it, the fact remained that if the Commissioners were not satisfied with the reply, they would enforce the heavy penalty. That was not a position in which any man should be placed.

SIR W. HARCOURT said, he would be willing to make the matter as clear as possible. If the Commissioners believed a man had taken possession of property, they would ask him for information. The clause did not go further than was necessary to enable the Commissioners to deal with a man who had administered part of an estate, and who took no notice of applications made to him, or answered untruly. If it transpired that they were mistaken, and the man had nothing to do with the property, there would at once be an end of the matter. He did not see how he could put it more clearly.

MR. HANBURY inquired if that was a proper definition of the section? He personally interpreted it very differently. He took the intention to be that if a person believed by the Commissioners to be dealing with property sent no reply to their demand for information he would be fined £100, although he had nothing to do with the property on which the Estate Duty was payable. But if it were found he was so dealing with property, then he would have to pay three times the amount of the Estate Duty. Thus the guilty man was punished less severely than the innocent one. They objected to placing this liability on a man who had nothing to do with the property, especially as it would be absolutely impossible for the Commissioners to produce a jot or tittle of evidence against him.

SIR W. HARCOURT: If that is the objection it should be raised on the next sub-section.

MR. BARTLEY thought the clause went even further than had been suggested by his hon. Friends. It called on a man not to give such information as he possessed, but such as the Commissioners demanded, and it might be he would be called on to give information which he did not possess, and for his inability to give it would be liable to this heavy penalty. The clause was really worded very carelessly, and his hon. Friend's Amendment would make it perfectly clear that if any individual evaded his responsibility he would be liable to a penalty for such evasion.

COMMANDER BETHELL (York, E.R., Holderness) said, that what they complained of was that the clause might carry the interpretation suggested by his hon. Friend, and not that it did so. All they asked was that such a ridiculous interpretation should not be rendered possible, and why in the world the Government refused to make that small concession and remained obstinate no one could understand. Of course, his hon. Friend must press the Amendment to a Division.

Question put.

The Committee divided:—Ayes 164; Noes 119.—(Division List, No. 107.)

*SIR J. LUBBOCK moved, in page 6, line 3, after "shall," to insert "to the extent of his knowledge." He said, he wished the Government to consider the position in which they were placing the unfortunate person who was aimed at by the clause. He was called upon to furnish information of which he had no knowledge at all, and so he thought he might fairly ask the Government what objection they could possibly have to the insertion of the words "to the extent of his knowledge"? The Chancellor of the Exchequer had told them that if a man wrote to the Inland Revenue Commissioners to say that he knew nothing at all about the matter in respect of which their inquiries were made there was an end of it. That was what the Chancellor of the Exchequer said, but it was not what the Bill itself said. The Bill distinctly said that whether the person could or could not give this information he was liable to be fined. He could not see that the Government would lose anything by putting these words into the sub-section. As matters stood, he did not see that there was any option as to the imposition of a penalty whether the Commissioners had proceeded rightly or wrongly. All that the Commissioners had to do was to say that they believed that a person had come into possession of or had administered a portion of the estate of the deceased. That was all that the Commissioners had to do in order to render a man who had no knowledge at all in his possession liable to a fine. He earnestly hoped that the Government would favourably consider this matter.

Amendment proposed, in page 6, line 3, after the word "shall," to insert the words "to the extent of his knowledge."—(*Sir J. Lubbock.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT: So far as I am concerned, I am entirely in agreement with my right hon. Friend if he desires to put into the sub-section words which it is perfectly obvious that it carries at present. But if these words are inserted I hope that my right hon. Friend and other hon. Gentlemen will refrain from talking any more about this unfortunate man who is going to be maltreated by the Inland Revenue authorities. I hope that this clause may be remembered as one under which this unfortunate person is to be maltreated upon the information of the Attorney General and with the consent of the High Court, before which the information is brought. It is under the information of the Attorney General and by consent of the High Court that these tyrannical Inland Revenue Commissioners are going to trounce a man who has no information to give, and to fine him £100 for not supplying it.

MR. A. J. BALFOUR (Manchester, E.) said, that as a matter of fact, he did not think that there need be any apprehension so far as the present Commissioners of Inland Revenue were concerned. They must recollect, however, that it was possible that the constitution of that Board might be altered. In any case, there was no reason why safeguards should not be introduced as between the citizen and a possibly tyrannical Board of Inland Revenue Commissioners.

*SIR J. LUBBOCK said, he quite shared the view of the Leader of the Opposition with regard to the present Board of Commissioners. If the Chancellor of the Exchequer thought that the purpose of his Amendment could be better met by the insertion of words later on, he should offer no objection, but would withdraw the Amendment for the moment.

Amendment, by leave, withdrawn.

On Motion of Mr. GIBSON BOWLES, the following Amendment was agreed to:—Page 6, line 5, after "statement," to insert "to the best of his knowledge and belief."

MR. GIBSON BOWLES moved, in page 6, line 6, to leave out from "which," to "part," and insert the word "forms." He said that the property which was to be accounted for ought not in any case to go beyond such property as formed part of the estate.

Amendment proposed, in page 6, line 6, to leave out from the word "which," to the word "part," and insert the word "forms."—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, he thought the Amendment was unnecessary.

Amendment, by leave, withdrawn.

*SIR J. LUBBOCK (London University) suggested, in page 6, line 7, after "deceased," to insert

"to the extent of property actually received or disposed of by him."

He submitted that it was impossible a person should give information except in respect of property actually received or disposed of by him. However, if the Attorney General thought it was not needed he would not press it.

MR. R. T. REID intimated that he did not think the words were necessary.

MR. HANBURY (Preston) moved, in page 6, line 8, to leave out Sub-section (5). He said he was not quite sure whether this sub-section was not altogether unnecessary. He did not mean to say it was not necessary to have a penalty. Where there was fraud or wilful neglect there ought to be severe penalties. But yesterday the Solicitor General accepted an Amendment from the hon. Member for Lynn Regis to the first sub-section, which went a long way towards rendering this penalty clause unnecessary. If it was unnecessary it was unwise to have two penalty clauses in the same clause. His hon. Friend's Amendment provided that the existing law and practice should be applied to the Act. The Committee would remember that in respect to the Legacy Duty there was a penalty in the shape of extra duty, and that would come within the meaning of the words "law and practice." The principle was quite clear, and he did not suppose that the hon. and learned Solicitor General would say that it was absolutely certain that the sub-section as amended did not apply to the Estate Duty the penalties which were imposed in regard to Succession or Legacy Duty. At any rate, it was a "law and practice" that could be applied to this Bill. He was not enough of a lawyer to decide upon the point, but it was open to doubt. Then he would call attention to the inconvenience of this sub-section. It applied the penalties to the preceding sub-sections, but there was an Amendment on the Paper to apply it also to Clause 10. It was certain that either Sub-section 10 was out of its place, or the penalty section was out of its place. His main objection to the sub-section was its extreme obscurity. On three or four important points he, reading it as a layman, was unable to come to any conclusion as to the exact meaning of the section. In the first case, the penalty which was to be imposed was an extremely heavy one. There was a fine of £100, and the treble duty might come out very heavily indeed. It might be that upon an estate worth £1,000,000 a fine of £240,000 might become payable. That was an enormous fine, and they were imposing it for, in the majority of instances, comparatively small omissions, because the offences in this clause were not very serious ones. But then there was the first sub-section, bringing in the application of the existing law and practice, and between the two it was really impossible to know what an executor might not expose himself to in the way of fines and penalties. Therefore, they ought to be very careful as to the meaning of this clause, before very heavy penalties were imposed. There was no allusion in the sub-section to "wilful" neglect. It was simply if he failed to comply with the requirements made of him he was to be subjected to these enormous penalties. They were told that the Succession Duty Act was the model of draftsmanship for a Bill of this kind. Under the Succession Duty Act, if an account was not rendered, a penalty was to accrue. But was it possible that this heavy fine of £240,000 on an estate of £1,000,000 was to be incurred even if there was wilful neglect? Whatever the penalty was, he thought the word "wilful" ought to be introduced. Then, again, he was not sure whether, under the wording of this sub-section, the Commissioners of Inland Revenue had any choice as to the infliction of penalty. He would like to know whether they could choose between the infliction of a fine of £100, or one of £240,000? There was a very large latitude between these amounts. As the clause stood, perhaps there was a choice, but he doubted whether that would be the case if the Solicitor General's Amendment to apply the penalties to Sub-section 10 was carried. In respect of Clause 10, the "penalty mentioned in the clause above" were the words used, and that made it look as though there was only one penalty. The point ought to be cleared up whether there was or was not a choice. But if it turned out to be the fact that there was a choice of the infliction of a penalty of £100, or one of £240,000, the wording was, all the same, very vague. In his opinion, the wording of the sub-section ought to be altered in order to make it clear that the fine of £100 could be inflicted, or a fine of treble the Estate Duty. If there were no other alternative a most invidious task would be thrown on the Commissioners. As he understood the matter the Commissioners would have no choice between imposing a fine of £100 or one of £240,000 in the case of a property worth £1,000,000. He supposed that the Commissioners would have a little human nature in them, and that in most cases, instead of imposing a fine of £240,000, they would be inclined to impose one of £100. A penalty of £240,000 would be monstrous, and he hoped the hon. and learned Solicitor General would introduce some of the mitigating Amendments he had suggested. He was not sure whether the fine was to be additional to the duty. If so the amount that would have to be paid on £1,000,000 would be not £240,000, but £320,000. What precedents were there for this monstrous proposal of the Government? A double penalty was imposed by the Customs and Inland Revenue Act of 1881 for not proving wills or taking out letters of administration within a fixed period, but the whole amount that could be paid in case the willed personalty amounted to £1,000,000 was £60,000, or only one-fourth as much as might have to be paid under this Bill. There was also a double penalty for non-delivery of a statement respecting the Estate Duty of 1 per cent., but that only brought in £20,000 or one-twelfth of the present fine. There was also a penalty imposed by an Act of George III. on executors who failed to transmit within 14 days the duty on legacies bequeathed to them. The penalty was 10 per cent. on the amount of a duty of 1 per cent. He was bound to say that executors were in such a peculiar position with regard to legacies left to them that they ought to be under exceptional penalties. He admitted that the penalty imposed in such a case was a very heavy one if wilful neglect continued for a very long time, because it would accumulate month by month. It would, however, amount only to £1,000 in case the property reached £1,000,000. The penalty, therefore, in this exactly parallel case with reference to the Succession Duty would be 1-240th that now proposed to be imposed. The three cases of penalties he had mentioned showed how out of all proportion to the offence would be the penalty inflicted under the present Act. It was evident that the sub-section needed very considerable amendment, and until it was amended so as to be made perfectly intelligible he thought he was perfectly justified in moving its omission altogether.

Amendment proposed, in page 6, line 8, to leave out Sub-section (5).—(*Mr. Hanbury.*)

Question proposed, "That the words 'a person who' stand part of the Clause."

MR. R. T. REID: The other day, when this matter was brought forward, I intimated that we were prepared to accept some Amendment of the sub-section. The hon. Member has admitted that the practice of imposing penalties amounting to double or even treble duty is, in fact, common. He himself has shown in the various fiscal Bills brought in by successive Governments that practice has been confirmed, and in a certain sense it is desirable to adhere to the line which has been pursued in preceding Acts. The hon. Gentleman moves to omit the sub-section, but I do not think he altogether desires to do that. If this clause were omitted an executor would be "out of the frying-pan into the fire," because an offence on his part would, I think, be punishable by fine and imprisonment. I will tell the Committee to what degree we desire to alter and amend this clause. I think there ought to be a mitigation in the amount of the penalty to begin with, but I attach less importance to that than I do to the provision we are prepared to add at the end of the sub-section—namely—

> "Providing that the Commissioners, or, in any proceedings for the recovery of such penalties, the Court shall be able to reduce the same."

This will leave the Commissioners, in the first instance, liberty to mitigate the penalties themselves if they think fit, and if they do not mitigate them when they take proceedings for recovering the penalties the Court will have power to reduce the amount of them. That will be a real substantial mitigation. I cannot imagine that any Court would be so insane as to impose a penalty of £240,000. In point of fact, that is the extreme limit which could be reached in a case where the amount involved was £1,000,000. If the Amendments I propose are accepted by the Committee the sub-section will read in this way—

> "A person who fails to comply with any of the foregoing provisions of this section shall be liable to pay £100, or if Estate Duty is payable a sum equal to double the amount of the Estate Duty for which he is accountable according as the Commissioners elect, provided that the Commissioners or in any proceedings for the recovery of such penalties, the Court shall be able to reduce the same."

MR. HANBURY asked whether the Commissioners would have the power of imposing a penalty of less than double the amount of the Estate Duty, or would the alternative be a fine either of £100 or double the amount of the duty?

MR. R. T. REID: It is quite clear that under the words I propose to insert at the end of the sub-section the Commissioners will be able to reduce the penalty.

***MR. GIBSON BOWLES** thought it was advisable, in taxing acts of this kind, that the penalty should be a large one, but that there should be power given to the Commissioners to remit it. The effect of adopting such a plan was to prevent litigation. This was the case under the Customs Act with regard to smuggling. The authorities under that Act said to an offender, "You are liable to a fine of £100, but give us a statement of the circumstances, and we will consider the matter." The statement was, of course, supplied, and then the authorities said, "You are liable to a fine of £100, but we will let you off for £10." The offender generally accepted this offer, and there was an end of the matter. He (Mr. Gibson Bowles) had no great feeling for the executor of a millionaire. If such a man went wrong in his account or failed to deliver a statement, it was well that he should be made to smart pretty severely for it. He should have thought that the adoption of the words—

> "If Estate Duty is payable a sum not exceeding double the amount of the Estate Duty,"

would have met the case.

MR. GOSCHEN said, he did not wish to place any difficulties in the way of the Solicitor General, who had just made this concession, but he should like the laymen in the Committee to know precisely where they were. He should be the last person in the Committee to try to diminish the penalties that ought really to be imposed in a case of this kind, but at the same time he should not like to frighten executors too much. They stood on a different footing from other persons with regard to penalties. Generally in such a case as that of smuggling, it was the man himself against whom the authorities proceeded, and not the friend who acted for him, whilst here the executor was discharging onerous duties on behalf of others. He should like to know whether the clause materially increased the penalties which had hitherto been charged, and whether those penalties would extend to a number of new cases? He did not think the Solicitor General had replied to a question whether Section 1 of the existing Act would not cover the cost proposed to be dealt with in this sub-section. Under the existing Act there was a penalty of £500 for altering receipts after assessment with intent to defraud, while there was another penalty of 10 per cent. off the duty for another offence. What he (Mr. Goschen) put before the hon. and learned Gentleman was not in opposition to what the hon. and learned Member had put, but as clearing up the case whether these were materially increased penalties as compared with existing penalties, and whether the Government were not spreading their net much wider in order to cover a number of negligences or lapses from the true statement of accounts which the hon. Member anticipated. On these points he should be glad if the hon. and learned Member would be good enough to say a few words.

Mr. R. T. REID said, it was true that in these cases there would be a larger penalty than in previous cases, inasmuch as the duty itself would be higher. The right hon. Gentleman would understand that taking the maximum under this Bill and comparing it with the minimum Succession or Legacy Duty, the penalty would be higher on the principle that the duty itself was a higher one. On the other hand, the right hon. Gentleman would see at the end of the clause the Amendment he proposed moving to allow a mitigation and redress grievances. With regard to the amount of punishment inflicted for statutory offences, it was difficult, comparing the penalties of one Statute with another, to say what precise penalty should be meted out in each individual offence. All he would point out was that in this particular clause there was a proviso that seemed to him large and liberal, enabling the

Court to diminish the penalty to any extent they thought fit — to 1s. if necessary. They must leave the question to the Commissioners, checked and controlled by the Courts in each case. In regard to the incorporation of other Acts of Parliament, it was not the case that the pains and penalties imposed by those Acts were also incorporated. That was not done in the Bill, and, in his opinion, they should not be incorporated.

Mr. A. J. BALFOUR said, he thought the Committee had considerable reason to complain of the drafting of the Bill in the particular they were now considering. He would not deal with the last point referred to by the hon. and learned Gentleman, who was an incomparably higher authority than he was. In fact, he (Mr. Balfour) was no authority at all upon it. He did not dispute the hon. and learned Gentleman's dictum that the Court would not consent without specific direction to introduce under the words "existing law of practice" the penalties contained in previous Acts of Parliament. But he confessed he was surprised at that statement of the hon. and learned Gentleman, for he had told them that if the words of the clause were not adopted the executor would be worse off than he was at present, and liable not only to fine but to imprisonment under the Common Law. He (Mr. Balfour) should have thought that the Judges would be more inclined to leniency than the hon. and learned Gentleman imagined they would be, but the hon. and learned Gentleman knew what the practice of the Court was. Therefore, he left that question. But he would ask, out of whose estate was the fine to come? Would it come out of the estate of the peccant executor or of the deceased? Would the hon. and learned Gentleman answer that question? The answer would modify the remainder of his argument.

*Sir J. RIGBY: It would be the peccant executor, and he would not be re-imbursed by anybody.

Mr. A. J. BALFOUR said, it came to this, then: the executor who was to administer the whole estate would be liable to heavy fine, however poor he might be. If he administered a large or small estate the crime would be the same, but the larger the estate the larger the fine would be. He might, as had been pointed out, be liable to a fine of a quarter or half a million if, without any desire for benefit or prospect of personal gain, he happened to be a peccant administrator of a large property. What answer had the Government to make to that? Why, they said, "Our whole Statute Law in regard to the infliction of penalties is a mass of inconsistencies and absurdities; these inconsistencies and absurdities are put right, on the whole, by the discretion of the Court." Why, then, should they add a new absurdity and a new inconsistency to those already existing, and trust to the equity of the Courts to bring the thing right? The answer of the Government was not a sufficiently serious one. The hon. and learned Gentleman had himself shown by his promise to amend the sub-section the absolutely indefensible character of the proposition of the Government. He trusted the Committee would try and draft the Bill properly so as not to leave the whole of the penalties to be dealt with subsequently by the Courts of Law. His learned friends who were familiar with the practice of the Courts of Law said that the word "wilfully" was always read in clauses of this nature. Nothing would be lost by putting that word in; therefore, if it should meet the views of the Government, he hoped it would be added when the proper time came. That was his first hope. His second hope was that they would not leave the extraordinary and ridiculous discrepancy between the maximum named and the minimum. The minimum was £100, and the maximum could be anything—even £500,000. He ventured to suggest that the analogy of the existing Acts should be followed, and that the executor should be bound to pay a certain percentage in addition to the duty he was liable for. That was the existing law with regard to the Succession Duty, and he could not see why the Government should have any objection to introduce it into this clause. He would earnestly press upon the Government that instead of leaving this ludicrous sum of twice the amount they should put in a percentage. That was the second suggestion that he ventured to make. Unless the Government put in the Succession Duty penalties they would leave the clause in a condition in which no man could defend it, and if not worked on injustice would not be an instrument of oppression, because the Courts, in their discretion, would correct the bad drafting Parliament had permitted to pass. He maintained they were in no sense antagonistic to or against the interests of the Inland Revenue Department, whose rights in this case, he admitted, required to be guarded.

*The ATTORNEY GENERAL (Sir J. Rigby, Forfar) said, it was not a proper thing to condemn the drafting of a sub-section that had been materially altered in Committee. He could not help saying that most of the criticisms of the right hon. Gentleman were founded on a misapprehension as to the meaning of the words contained in the existing law. The objects of the Bill was not to reduce the system of the law, as at present, or even to introduce a better one, but to follow what had been done before. Only the penalty of £100 applied where no duty was payable. The double duty penalty could only be payable where there was an Estate Duty payable by the person who was accountable. He must say that if there were time he could justify the clauses as they stood, and it was not by reason of unskilled draftsmanship——

Mr. A. J. BALFOUR said, he did not mean his speech to be directed against the draftsmanship, but against the Government, and what he begged the hon. and learned Gentleman to do was to take the analogy of the Succession Duty; there all that the man was liable for was 10 per cent. of the duty, which was reckoned at 1 per cent. Secondly, that the duty was not calculated by the system of augmentation and graduation, but taking the duty at the lowest scale and making him liable for 10 per cent. upon that.

Sir J. RIGBY was sorry that his misunderstanding of the right hon. Gentleman should have led him to waste the time of the Committee. Then there was no charge against the draftsman?

Mr. A. J. BALFOUR: No, it is all against the stupidity of the Government.

*Sir J. RIGBY said, the suggestion was that the Government ought to have corrected the stupidity of the draftsman. With reference to the practical suggestion made, the word "wilfully" was unnecessary, and he would say at once that if they made a concession that was seized upon as an indication that their original position was unsound. He would point out to the Committee that if they sued for a penalty, there must have been an offence against the Act. He did not think "wilful" necessary, but he saw no harm in putting it in. He agreed that the penalties were enormous, and in the case of enormous estates, the temptation to fraud was of the gravest character; but he could not see why they should depart from the penalty of a double duty merely because it might be that in several cases an enormous penalty was provided. If the penalty was enormous the estate must be enormous, and could they imagine an executor in the case of one of these enormous estates acting without legal advice at every step? Of course not; and if the executor chose to disregard that legal advice, he was not a proper subject for the pity of this Committee. He would say that if a man, knowing what he ought to do, deliberately did that which the Act of Parliament forbade him to do, then *misericordia* to be in was the proper position for him. There was no reason to believe that injustice would take place in the future that had never been heard of before, and enormous penalties now existed up to £20,000 and £30,000. He ventured to say they had taken away all forms of objection. The penalty was £100 and double duty, subject in each case to diminution by the Commissioners or by any Court that had to settle the question as to what duty should be payable.

*MR. GIBSON BOWLES (Lynn Regis) said, he understood the Attorney General to argue there was no new principle with regard to penalties. He could only say the Attorney General had forgotten the Succession Duty Act, under the 46th section of which the whole penalty turned on the Act having been wilfully neglected; if there was no wilfulness, no penalty arose. He had already said he was in favour of inflicting penalties reducible by the Commissioners, but he did not think they should go beyond what, under present conditions was found sufficient. Under the 46th section of the Succession Duty Act "all persons accountable," which included others than those who had to pay the duty,

> "If any person required to give any such notice or deliver such account as aforesaid shall wilfully neglect to do so at the prescribed period, he shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable by him; or in the case of a succession chargeable with a higher rate of duty than one pound per centum upon the value thereof, upon such less sum as such duty, if assessable at the rate of one pound per centum upon the value of the succession, would amount to, and a like penalty for every month after the first month during which such neglect shall continue."

So that first the neglect must be wilful under the Succession Act, which had stood the test of 40 years; and, secondly, if the wilful neglect had continued the penalty was 10 per centum of the minimum amount. Even if the duty were 10 per cent. the property would only be chargeable on a 1 per cent. duty. If the neglect continued after the wilfulness had been established, then for every extra month of the continuance of the default a similar percentage of 10 per cent. was levied. That was an excellent device, but, under the present Bill, when they had levied their one penalty, large or small, they had shot their bolt and still might be left without their account. It was conceivable that it might be worth a man's while to refuse the account and to pay the penalty. Without an account they could not have aggregation, without aggregation they could not have graduation, without aggregation and graduation they could not have valuation, and without all of them he could not see how they were to arrive at the collection of the duty. But under the Succession Duty Act, which put this miserable attempt at legislation to shame, a provision was made for the continuance of the default, and the penalty continued month by month until the account was rendered, so that, under those circumstances, not only was the Revenue secured against any wilful default in the delivery of the account, but was secured in case of a continuance of it. He thought the Government would be well advised to recur to the sound practical conditions of the Succession Duty Act, charging 10 per cent. on the duty and making the penalty recur month by month. He thought it was a great pity the Government had not had recourse to the practical wisdom of the Succession Act.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) only interposed to remind the hon. Gentleman and the Leader of the Opposition that the Government had not gone into any new and devious ways;

they had simply followed the latest example, the increase of the Death Duties made by the late Chancellor of the Exchequer in 1889. The clause in that Act said that if a person neglected to furnish an account he should be liable to double the amount of duty chargeable. Therefore, the precedent for a double duty was the Act of 1889. But they had gone a step further than that Act in giving absolute discretion to the Court, for it was only by a Court these penalties could be imposed.

MR. GOSCHEN (St. George's, Hanover Square) said, the right hon. Gentleman quoted the Act of 1889, and he would examine that Act, as he was bound to do, as right hon. Gentlemen opposite were always bringing up that Act. If they did quote it, let them put it before the Committee properly, and show the full effect of it, and not make this *ex post facto* attempt to bolster up their charges.

MR. H. H. FOWLER said, his statement was that they had followed the precedent of that Act, and precisely in the same way.

MR. GOSCHEN said, the Government did not, and that was the difficulty. They proposed a penalty of double 1 per cent., but the right hon. Gentleman proposed to double the 4, 5, 6, 7, and 8 per cent., and they said that was based on the foundation of the Succession Duty Act. The whole thing was ridiculous. For the same crime that they imposed 2 per cent. the right hon. Gentleman proposed to impose 10, 12, or 14 per cent. Would the right hon. Gentleman let him call his attention to another point? He thought the right hon. Gentleman had before him the words of the Estate Duty. In that there was one default for which 2 per cent. was imposed, whereas in the present case there were a number of penalties. These penalties might be imposed not for merely neglecting to deliver a statement, but for failing to comply with any of the foregoing provisions of the Bill. Future executors would have to know their solicitors' charges, because according to the hon. and learned Gentleman no one would be considered as worthy of any mercy who did not follow the advice of his legal advisers. The words

> "a person who had failed to comply with the foregoing provisions"

was not only applicable to Sub-section 4, but to all the foregoing sections. He, therefore, ventured to repeat that the right hon. Gentleman had not followed the precedent of 1889, but had extended it in a way they considered to be dangerous, and which would require very great discretion on the part of the Commissioners of Inland Revenue not to work unjustly.

MR. HANBURY pointed out that under the Succession Duty Act the Commissioners had a power which was not given with regard to this Bill, and it was therefore not sufficient to say, "No doubt we are imposing a tremendous penalty, but it is in the power of the Commissioners to reduce that." They must have some standard to work upon which was not provided under the Bill, as was the case under the Succession Duty Act.

*SIR A. ROLLIT (Islington, S.) said, he would like to say a few words with regard to the precedent of 1889, if it were a precedent. He did not think if it were wrong—as some of them thought—that could be any reason for repeating an error, and it was this slavish adherence to precedents, which were merely survivals of barbaric punishments that defeated their own ends, and had not even the terrifying consequences attributed to them which often prevented just and proper reforms. In this case there would not be, as there ought not to be, having regard to the more modern legislative precedents, a minimum penalty; but the Bill ought to go a step further and put some reasonably practical limit upon a maximum penalty. These penalties often operated rigorously, unequally, and inequitably; there had been cases of long-continued imprisonments under the Customs Laws, which he had done his best to modify by legislation, and which had been a disgrace to the administration of the present day. The Solicitor General said that, at any rate, this heavy penalty would be better than a conviction for misdemeanour. He (Sir A. Rollit) thought it was worse, because it might mean almost indefinite imprisonment, whereas in cases of misdemeanour there was a well-understood limit of punishment, which did not apply to cases of Crown obligations.

Question put.

The Committee divided:—Ayes 202; Noes 169.—(Division List, No. 108.)

On Motion of Mr. BUTCHER the following Amendment was agreed to:—

Page 6, line 8, after "who," insert "wilfully."

Mr. HANBURY proposed, after the word "shall," in line 9, to insert the words—

> "If Estate Duty is not payable be liable to pay £100, and if Estate Duty is payable either £100, or a sum equal to double the amount of the Estate Duty."

This Amendment, he said, would make the matter much plainer than it was at the present moment.

Question proposed, "That those words be there inserted."

Sir W. HARCOURT: Really, I must ask, are we to go on with this sort of thing? In the conduct of this Bill are we to be responsible for the drafting? Are there not already sufficient Amendments on the Paper without further drafting Amendments which nobody can understand, and which, as far as we can understand them, would make nonsense of the Bill? Are we to make any progress or not? If not, let us understand it, and, if we are, I must protest against such a course as that which is being pursued.

Mr. GOSCHEN: I think if the Chancellor of the Exchequer will look at these words he will see that there is a difficulty in the option which is given. He may not think it necessary to correct them, but they are clearly wrong as they stand in the Bill. The right hon. Gentleman can assume this attitude if he likes, and say we are bringing up small points, but the right hon. Gentleman has just given way on an important point to a certain extent. They are important points. The Government have put in the Bill treble the amount of the duty which their own Solicitor General says is too much and which nobody defends. We are obliged to watch the Bill this way on account of the manner in which it is drawn. If the right hon. Gentleman appeals to his friends let them at all events see how many words the Government have been compelled to change in the Bill on their own account. I think the Chancellor of the Exchequer would have better consulted the progress of the Bill by not taking that attitude. If the Chancellor of the Exchequer would look at the words he would see that they are wrong. The Bill says a person who fails to comply with the foregoing provisions—

> "Shall be liable to pay £100, or if Estate Duty is payable, a sum equal to treble the amount of the Estate Duty for which he is accountable, according as the Commissioners elect."

The Commissioners have not to elect two points which are on the same footing, and the Amendment is perfectly right. We do not wish to raise points that are too small, but I will stake my reputation upon it that this part of the clause is wrongly drafted, and if the Chancellor of the Exchequer looks at it he will see it is.

Sir W. HARCOURT: Hon. Gentlemen opposite profess to attach importance to every Amendment, and upon every Amendment which we cannot accept the right hon. Gentleman does his best to encourage debate. He taunts us because we have accepted important Amendments. Where there was a material objection to be met we have endeavoured to meet it, and then we are taunted with doing so; and because we have accepted important Amendments it is suggested that we should, therefore, accept unimportant Amendments and encourage Debate upon them. We cannot do that. The right hon. Gentleman, I should have thought, would have been satisfied with the last Division. He had an opportunity, as the late Chancellor of the Exchequer, of voting against any penalties whatever for any breach of the Revenue. Surely he should have been satisfied with that, and should now let us go on with business.

Mr. GOSCHEN: Not if the right hon. Gentleman makes statements that are absolutely contrary to the fact. What does the Chancellor of the Exchequer mean by saying that I voted against imposing any penalty whatever?

Sir W. HARCOURT: The last Division was on that question. The last Division was to omit Sub-section 5. If that Division had been carried by the right hon. Gentleman there would have been no penalty.

Mr. GOSCHEN: This is a specimen of the candour of the right hon. Gentleman! Now we see how he tries to mislead public opinion! The right hon. Gentleman knows as well as possible the vote was not, in fact, against any penalty whatever. I do not know whether he strolled in to hear the whole

Debate; but if he was present he must have known we actually proposed, in reference to this especial tax, to defend the Revenue. We proposed the penalties of the Succession Duty, and after that the right hon. Gentleman thinks it decent and fair to state to the public, to be reported, and possibly to be repeated in some of his organs, and for it to be quoted, that, as an ex-Chancellor of the Exchequer, I voted against the penalties that were imposed for the protection of the Revenue. The right hon. Gentleman knows perfectly well he is wrong. I think there are differences enough between him and me on many important points as to make it unnecessary to multiply them by charging me with conduct, as an ex-Chancellor of the Exchequer, of which he knows in his heart I certainly would not be guilty.

SIR W. HARCOURT: I am sorry my right hon. Friend thinks I have made an unfounded charge. All I can say is, that the vote on which we divided was the entire omission of Sub-section 5. Of course, if you wished to have modified it, the course was to have moved and divided upon that modification, but that was not the course taken. The Division was taken on the distinct motion to omit the whole clause, and it was that the very first words of that clause be omitted and not for any modification.

MR. HANBURY said, the Chancellor of the Exchequer was again wrong. He should have thought that the Leader of the House would have been present during the main discussion; but during the whole of the last discussion the right hon. Gentleman was absent, and the result was that they had this delay in the Bill. The Chancellor of the Exchequer had been told over and over again that the greatest obstructionist and waster of time in the House was the Chancellor of the Exchequer himself. So long as the Bill was in charge of the Attorney General, and especially the Solicitor General, it got on rapidly, but directly the Chancellor of the Exchequer strode into the House they had these scenes. If the Chancellor of the Exchequer had been present he would have known very well that what he said lately was absolutely without foundation. One of the reasons he (Mr. Hanbury) adduced for the omission of the last sub-section altogether was that there were penalties imposed under Sub-section 1, and that in his opinion the penalties of the Legacy and Succession Duty Acts were actually imposed. For the benefit of the Chancellor of the Exchequer, who was not present, he would again re-state the reasons he gave for the alteration, and which he stated in his previous speech, and the right hon. Gentleman would then see there was some reason for amending the sub-section. The Chancellor of the Exchequer supposed that the drafting of the Bill was sacred and ought not to be amended, when two-thirds of the Bill, so far as it had been disposed of at the present moment, consisted of Amendments. The Chancellor of the Exchequer had two great faults in regard to this Bill, and these were that he was either not present or would not argue. Those were the two worst faults any man who had charge of a Bill could have. The reason why he introduced this Amendment was that he did not believe the section carried out the intentions of the Government. As the Government, however, did not desire to make their meaning clear, he was quite willing to withdraw the Amendment.

Amendment, by leave, withdrawn.

MR. BARTLEY moved, in page 6, line 9, after "pay," insert "a sum not exceeding." He said he rose to move this Amendment with fear and trembling. He did not know whether these words would meet with the approval of the Chancellor of the Exchequer. He hoped the few minutes that had elapsed would have made the right hon. Gentleman feel that really some of these Amendments were very reasonable, and when it was found from the reprinted Bill that of the last two clauses one word out of every two that appeared had been put in by way of amendment, it must be acknowledged that there was some reason in the discussions that had taken place. The Solicitor General said yesterday that it was really necessary to have put certain Amendments in to make these very clauses ship-shape. With regard to the present Amendment, he pointed out that without making a fraudulent statement some unfortunate persons might fall into a mistake, and the word "wilful" having been put in there might be gradations of wilfulness, and it was reasonable some limit should be put in. He therefore proposed the limit of £100. The Amendment would meet most objections, and would make the clause less drastic than it was at present. The matter was entirely in the discretion of the Commissioners, and he thought, therefore, the Amendment might fairly be accepted.

Amendment proposed, in page 6, line 9, after the word "pay," to insert the words "a sum not exceeding."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, an Amendment he had to move later on, and which was in the following words, would cover the ground the hon. Member desired to cover :—

"Provided that the Commissioners, or in any proceedings for recovery, the Court, shall have power to reduce the sum."

Mr. BARTLEY said, that would certainly meet the point, and the fact that the Government intended to propose similar words showed that the Amendment was not an unreasonable one.

Amendment, by leave, withdrawn.

Mr. T. H. BOLTON (St. Pancras, N.) moved an Amendment, to which he understood the Government agreed, providing that a person who failed to comply with the provisions of the Act should be liable to pay £100, or, if Estate Duty is payable, a sum equal to "double" (instead of "treble") the amount of the Estate Duty for which he is accountable.

Amendment proposed, in page 6, line 10, to leave out the word "treble," and insert the word "double."—(*Mr. T. H. Bolton.*)

Question, "That the word 'treble' stand part of the Clause," put, and negatived.

Question proposed, "That the word 'double' be there inserted."

Sir M. HICKS-BEACH (Bristol, W.) asked the Government whether it was absolutely necessary to impose so large a fine as even double the duty? It was better for the Revenue and for the subjects that the penalties enacted should be proportioned in some measure to the penalties enforced by the Courts; and it was impossible to believe that the Courts would enforce double the amount of the graduated Estate Duty. He hoped the Attorney General would not pass the matter over in silence, and that the House would have some answer given on this important point.

*Sir J. RIGBY pointed out that he had already explained why, in the opinion of the Government, it was desirable to impose a large penalty. It was obvious that if there was a very large duty payable there was a very large temptation to evade it, and also a very large fund out of which to pay for the evasion. That was the reason for the provision.

Sir M. HICKS-BEACH said, there was no precedent for graduation, and that was the important point. This was imposing a far heavier burden than any previous Act of Parliament.

Mr. BARTLEY said, that these enormous penalties really defeated the objects aimed at, because nobody could possibly pay them, and it would be much better to insert a reasonable sum. After all, the wrong-doing was no greater in the case of a millionaire than of a smaller man.

Mr. HANBURY intimated that he would move an Amendment to the effect that the fine should be on the scale of the Succession Duty—10 per cent.

Sir R. WEBSTER (Isle of Wight) thought that it would probably be sufficient for the purpose of restraining evildoers if a percentage, say 5 per cent. on the amount of the Estate Duty, was imposed. If the suggestion foreshadowed by his hon. Friend were adopted, it would mean the imposition of a very large fine—increasingly large for the heavier estates.

Question put.

The Committee divided :—Ayes 194; Noes 159.—(Division List, No. 109.)

*Mr. BUTCHER (York) moved to further amend Sub-section 5 by providing that the penalty should be limited to a sum equal to double the amount of the Estate Duty only that was still unpaid. His objection was that the same penalty might be enforced against an executor, for instance, for two perfectly different offences. He might neglect to render any account whatever for an estate worth £50,000, or he might make what would in comparison be only a trivial error and omit to include in the account an item of, perhaps, £100. In the latter case the penalty that could be enforced under the clause would be out of all proportion to the crime. If a penalty was to be enforced in such a case, it should be proportionate in some measure to the offence.

Amendment proposed, in page 6, line 11, after the word "duty," to insert the words "remaining unpaid."—(*Mr. Butcher*.

Question proposed, "That those words be there inserted."

MR. R. T. REID said, he would accept the Amendment.

Question put, and agreed to.

SIR R. WEBSTER thought that the Courts should have power to reduce the penalty in proper cases.

MR. R. T. REID consented to add to the clause the following:—

> "Provided that in any proceedings for the recovery of any such penalty the Court shall have power to reduce any such penalty."

Amendment agreed to.

MR. BARTLEY then moved to insert in Sub-section 6 some words limiting the time within which, if it should appear that for some reason or other too little duty had been paid, the Inland Revenue should be able to claim payment. The money so claimed would be treated as arrears of duty, but could not be demanded after a certificate of discharge had been granted. He again pointed out that the duties of executor would never be undertaken by anyone at all if his responsibility were to continue for an indefinite time. He should move, therefore, that the certificate of discharge should be granted after the period of one year.

Amendment proposed, in page 6, line 16, after the word "afterwards," to insert the words "within a period of one year."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID hoped that the hon. Gentleman would not press his Amendment. He thought there were sufficient difficulties already to be met in the way of getting in full and accurate returns.

SIR R. WEBSTER pointed out that in many case it would be impossible to administer an estate in so short a time as one year. If any definite time were inserted in the clause after which the certificate of discharge was to be given, five or six years would be a more suitable term than the one proposed. He also objected to the proposal on the ground that it was a serious innovation as regards the prerogative of the Crown to sue for a debt at any time.

*MR. GIBSON BOWLES thought that the Committee ought to consider this Amendment, for it went to the root of the Bill. He reminded the Solicitor General that this was an analogue to the Probate Duty. Of course, nobody could be quite sure he was always right, except the Chancellor of the Exchequer, and therefore he was not quite sure he was right about this practical difficulty, but no doubt the Solicitor General would know. He thought it was very advisable to put some limit on the word "afterwards," which ran right to the end of the world, and even beyond it. If the word were allowed to stand, Probate could never be got for some estates. If an estate was always left open in the fashion proposed, aggregation would never be completed, the Inland Revenue would have to keep their eyes always on the estate, and therefore, in order to lessen the difficulties of the Inland Revenue, the Amendment ought to be accepted.

COMMANDER BETHELL said, he could give an illustration of the extraordinary hardship which the present law worked as regarded the Succession Duty; and, of course, the same thing might occur under the Bill. It was discovered a few years ago that the amount of Succession Duty charged on a particular estate 40 years ago was not sufficient, and the unfortunate present owner had to pay the balance of the Succession Duty, with interest at 2 or 3 per cent. for the past 40 years.

MR. BARTLEY said, a similar case of hardship came under his notice, and it was that case which induced him, in the interest of those who administered complicated estates, to try to have some period fixed in which an estate should really be settled. Of course, if there was fraud in any case, no time limit would apply.

MR. GOSCHEN mentioned that when he was Chancellor of the Exchequer nothing so hard came before him as claims for Succession Duty, 30 years old, with interest at the rate of 5 per cent.; and it would indeed be well if the Government looked into the whole question with a view to finding whether something could not be done to enable Somerset House to deal more equitably with those hard cases without injury to the Revenue.

MR. R. T. REID promised to communicate with the Inland Revenue Authorities on the subject.

MR. BARTLEY said, he would alter his Amendment so as to fix a period of 10 years, at the end of which an estate would be considered finally settled. In the matter of Income Tax the Crown only allowed three years within which claims for overcharge would be considered; and surely 10 years were a sufficient period within which the Crown might make a fresh claim on any estate in respect to duty.

MR. R. T. REID said, the Government had gone as far as they could in the way of the Amendment of the hon. Gentleman.

MR. GOSCHEN said, he should like himself to move an Amendment dealing with the whole case of renewal claims in respect not only to Estate Duty, but to Succession Duty and every other duty, if the Government did not see their way to deal with it. But the Solicitor General had promised that the whole matter would be considered before the Bill passed, and perhaps, under the circumstances, his hon. Friend would not press his Amendment.

MR. BARTLEY said, on the understanding that the matter would come up again, he begged leave to withdraw his Amendment.

SIR J. LUBBOCK remarked, that cases similar to that mentioned by the hon. and gallant Member for Holderness had also come under his notice.

Amendment, by leave, withdrawn.

MR. BYRNE (Essex, Walthamstow) moved, in page 6, line 18, at end, to insert—

"(7) The Commissioners may, upon such terms as to security or undertakings, or otherwise, as they may require, give to the executor of the deceased, upon the delivery of the Inland Revenue affidavit, a certificate allowing the payment of the whole or any part of the Estate Duty payable by the executor under this Act to be postponed for such time as they may think fit, and the executor shall thereupon be entitled to have probate or letters of administration granted to him."

The subject-matter of the Amendment came up incidentally in the course of a discussion on another question. A section of an Act of George III. gave a similar power to the Commissioners with regard to Succession Duty, but its conditions were so onerous—the executor having to find two sureties for double the amount of duty and pay 10 per cent. interest—that the section was practically never acted upon. It was found in practice that a great hardship was done in this matter, particularly in the case of small estates. When a man died his executor was unable to touch the estate until he got probate. The consequence was that, unless he happened to be a wealthy man, he had to borrow the money to pay the duty. That was sometimes a difficult course, and it was always onerous and troublesome. If the Amendment were adopted, absolute discretion in the matter of postponing the payment of duty would be left to the Commissioners, and might in cases where they thought fit even insist on security being given. The thing he wanted to avoid was that the executor should be forced to borrow money to pay the duty before he could touch the assets of the estate.

Amendment proposed, in page 6, line 18, at end, insert—

"(7) The Commissioners may, upon such terms as to security or undertakings, or otherwise, as they may require, give to the executor of the deceased, upon the delivery of the Inland Revenue affidavit, a certificate allowing the payment of the whole or any part of the Estate Duty payable by the executor under this Act to be postponed for such time as they may think fit, and the executor shall thereupon be entitled to have probate or letters of administration granted to him."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, that question came up at an early stage of the Bill, and the Chancellor of the Exchequer then promised that he would take it into consideration. The conclusion come to by the Government was that they were willing to add the following words to the clause, and he thought they would secure the object aimed at by the Amendment:—

"Where the Commissioners are satisfied that the Estate Duty on any property cannot be raised at once, they may allow payment to be postponed for such period, to such extent, and on payment of such interest, not exceeding 4 per cent., or any higher interest yielded by the property, and on such terms as the Commissioners may think fit."

Mr. BYRNE said, the words of the Solicitor General did not secure the chief object which he aimed at in his Amendment, and that was that an executor should get probate at once so that he might at once get possession of the assets and then pay the duty. Under the Amendment of the Solicitor General the Commissioners must be satisfied that a man could not raise the money by mortgage, for instance, before he got this concession. Of course, the executor could raise the money by mortgage; but only at 5 or 7 per cent. interest, and that was what he wanted to avoid.

Sir R. WEBSTER said, the Opposition had so often acknowledged the way in which they had been met by the Solicitor General that he was sure the hon. and learned Gentleman did not desire any further acknowledgment. He would like to point out—though not in the nature of a complaint—that the Amendment had appeared on the Paper for many days, and it would have been more convenient if the Solicitor General had also placed on the Paper the words he proposed to substitute for the Amendment. The Amendment was not put down without the fullest consideration as to the best way to deal with a practical difficulty. The first thing they wanted to secure was that the executor should be allowed probate or letters of administration without any delay. The Bill proposed that for the first time foreign property should come within the purview of the Estate Duty, and certainly the first step to be taken before that property could be got in was the taking out of probate or letters of administration. It seemed to him that the Government in their Amendment had lost sight of the point to which the Amendment before the Committee directed attention. It was not a question merely of the remission of the duty for a time, and the payment of interest under circumstances of absolute inability to pay the duty; but it was a question of granting probate at once, and allowing such time for the payment of the duty as the Commissioners might think fit.

Mr. R. T. REID said, he was sorry he was unable to place his Amendment on the Paper; but he was detained in the House on the Bill till after 12 o'clock last night, and had not had time to prepare it. If his Amendment did not cover the objects of hon. and learned Gentlemen opposite, alterations could be suggested on the Report stage. But he had made inquiries, and had satisfied himself that probate could be granted at once under his Amendment. It was necessary, for the protection of the Revenue, to insist that the executor should show that he was not able to raise the money before the remission was granted; or otherwise there would be a constant flow of applications to the Commissioners for the purpose of obtaining the remission, when, in fact, it would not be needed.

*__Mr. T. H. BOLTON__ suggested that the Amendment of the Solicitor General should be modified by the insertion after the word "cannot" of the words "without difficulty, inconvenience, or expense." The Amendment would then read—

> "Where the Commissioners are satisfied that the Estate Duty of any property cannot, without difficulty, inconvenience, or expense, be raised at once," &c.

He thought the words "cannot be raised" were altogether too strict. The difficulty of raising the money would not arise in the cases of large estates. In those cases the executor could go to the testator's bankers and make arrangements for the payment of the Estate Duty by the bankers direct to the Inland Revenue. But in the cases of very many small estates, of from £400 to £500 up to £5,000, there was a difficulty in realising the money without having to borrow and pay large interest, and there ought to be a provision by which in such cases, upon a verified statement of facts and security being given, probate might be provisionally granted without the payment of the full duty.

Mr. GATHORNE-HARDY (Sussex, East Grinstead) said, it seemed to him that the restrictions contained in the Amendment of the Solicitor General took away altogether the value of the Amendment. If the Commissioners were only able to give time when the money could not be raised, they were practically prevented altogether from giving time in any circumstances whatever. He knew it was necessary that the Commissioners should use their power carefully, and under the strictest conditions; but he did not think it was necessary to fetter their discretion so much as the words of the Solicitor General would do. He could quite understand that those who would have the administration of the Act ought not to have too large a discretion, because it would lead to many appeals being made to them for concessions. But that was a difficulty that could be met by rules. Give the Commissioners a large discretion, and then let them frame a rule that only under the strictest circumstances would they allow probate to be given unless the duty was paid in the first instance.

*MR. BUTCHER said, he had looked up recent colonial legislation on the subject of the Death Duties, and he found in most of the Acts a provision almost exactly in the same terms as the Amendment proposed by his hon. and learned Friend. The legislators of the colonies felt it was absolutely necessary to make some concessions in order to enable the executor to get hold of the assets. That was a precedent which the Solicitor General might very well follow.

SIR R. WEBSTER pointed out that the 55th Act of George III. gave the Commissioners a much larger discretion than the Amendment of the Solicitor General. He called attention to the matter now, so that it might be considered before the Report.

MR. BYRNE said, he accepted with gratitude such concession as he could get from the Solicitor General, although he was afraid that the Amendment which the hon. and learned Gentleman proposed would not effect all that was desired. He regretted that the hon. and learned Gentleman had not seen his way to go a little farther. The Amendment had been down on the Paper for weeks, and he had had many representations with regard to it.

Amendment, by leave, withdrawn.

Amendment proposed, in page 6, line 21, to leave out from the word "where," to the word "that," in line 22.—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR R. WEBSTER said, the Amendment was necessary. The matter would have to be determined by the Courts, but if the words of the sub-section stood, the excess would only be repayable where it was proved to the satisfaction of the Commissioners that too much Estate Duty had been paid. What the Government probably meant was that if there had been an excess payment it should be returned.

MR. R. T. REID said, the hon. and learned Gentleman forgot that excess payments could at the present moment be recovered from the Government by petition of right. Petition of right was a thoroughly well-understood legal procedure. If, on reflection, hon. Members opposite entertained any doubt on the subject of the remedy in such cases, they might bring up the matter again on Report.

SIR R. WEBSTER said, that these Amendments were not put down and moved without reflection. The suggestion was continually being made from the Government Benches that the Opposition had thrown down these Amendments in a haphazard sort of way, but that was not the case. Of course, a person could proceed to recover excess payment by petition of right, but every petition of right required the sanction of the Attorney General, and during the seven years that he held that office he did not remember being called upon to sanction a single petition of right in regard to the recovery of excess payments of the kind now under discussion. Therefore, it was not a remedy in daily use. He and his friends would consider the matter further, if the Solicitor General desired them to do so, although he thought the point was one which should be decided in Committee; but the burden put upon them of raising questions again upon Report was becoming very serious.

*MR. GIBSON BOWLES said, there were two cases under the clause where Estate Duty would have to be returned; in the first place, where too much had actually been paid, and, in the second place, where it was proved to the satisfaction of the Commissioners that too much had been paid. He could conceive it possible that it might be proved to the satisfaction of the Commissioners that too much had been paid when such was not the case. In his opinion, as a layman, the clause was more liberal as it stood than it would be if amended in the manner proposed.

MR. BARTLEY said, that supposing there was a dispute about the amount of duty, and the matter was taken to the High Court, the High Court might give a decision against the Commissioners, and the Commissioners might very well be dissatisfied with that decision. Unsuccessful litigants very often were dissatisfied with the decision of the Court. The Commissioners might then say, "It is not proved to our satisfaction that too much has been paid," and they might refuse to repay the excess.

Question put, and agreed to.

Mr. BARTLEY said, he would move an Amendment providing, as an alternative to the "satisfaction" of the Commissioners, that the excess should be repaid if it was shown to the satisfaction of the Court that too much had been paid.

Amendment proposed, in page 6, line 21, after the word "Commissioners," to insert the words "or has been decided by the High Court."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

Sir R. WEBSTER: If that were accepted every difficulty would be met.

Mr. R. T. REID said, the Government could not accept the Amendment, which would be superfluous.

Sir R. WEBSTER said, the words proposed would do no harm. They would render the discussion of this point on Report unnecessary, and unless the hon. and learned Gentleman could say that they were objectionable he (Sir R. Webster) trusted that they would be accepted.

Mr. R. T. REID said, he must take some responsibility in these matters. He thought the words both superfluous and objectionable.

*Mr. TOMLINSON (Preston) said, that people would not care to enter on the costly process of petition of right. He had understood that anyone who was dissatisfied with an assessment was to have the right of appeal to the High Court. It was clear, therefore, that an intention existed to provide some remedy other than a petition of right.

Question put.

The Committee divided:—Ayes 86; Noes 114.—(Division List, No. 110.)

*Mr. BUTCHER said, he would move an Amendment with the object of putting the Commissioners of Inland Revenue and the persons who paid the duty on the same footing in regard to this question of excess payment. The Bill provided that, if too little was paid, the Government were to receive 4 per cent. interest on the amount remaining due. He now proposed that if too much was paid, the Commissioners should pay 4 per cent. interest on the excess. There was an express statutory provision as to arrears of Legacy Duty. In Section 9 of the Act of 1868 it was provided that interest at the rate of 4 per cent. should be paid on arrears. He thought that the Government should have the same justice meted out to them as was meted out to those who had to pay the duties.

Amendment proposed, in page 6, line 23, after the word "them," to insert the words "with interest at four per cent. per annum from the date of payment."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, he believed that in no instance did the Government pay interest on excess payments of duty. He believed such a course as that suggested was absolutely without precedent, and if he were wrong he should be glad to be corrected. As a rule, such excess payments were the result of a blunder or error in valuation on the part of the person making the affidavit and bringing in the account. The Committee had enough to do in passing this measure, without having to take into consideration innovations of this character. He hoped the Amendment would not be pressed.

Sir R. WEBSTER said, that as regarded pressing the Amendment, he did not know that it would be deemed necessary to walk through the Division Lobby in support of it. But the hon. and learned Gentleman the Solicitor General appeared so to overlook the facts that the Opposition could not allow the matter to be settled without discussion. He (Sir R. Webster) denied the contention of the hon. and learned Gentleman that if too much were paid it would be owing to the faulty valuation of the person paying the money. The assumption was that the Commissioners or the Court would have decided that too much had been paid. In most instances there would have been a successful appeal against the valuation, and yet the hon. and learned Gentleman said that the fault would have been that of the person making the return. The present measure could not be regarded in the light of existing Acts. It might be true that in no case did the Government pay interest on excess payments, but his reply was that they ought to do so if they made mistakes. The hon. and learned Gentleman on this occasion, like the right hon. Gentleman the Chancellor of the Exchequer on previous occasions, overlooked the cases that were being created by the Bill, and it certainly did seem simple and common justice that if there was to be a postponement of payment, and the executor was to pay interest at the rate of 4 per cent. on any sum overdue, the Inland Revenue Commissioners should pay the same interest on any excess amounts held by them. The Commissioners might possibly hold £7,000 or £8,000 too much for seven or eight months before making repayment. In common justice they should pay interest on it. He did not care whether the proposal involved an innovation in the practice of the Treasury, provided it was a just one.

Mr. A. J. BALFOUR said, he should like the hon. and learned Gentleman the Solicitor General to answer this. Supposing that in consequence of instructions contained in the Bill an over-valuation were made, could it be denied in common honesty that so long as the over-charge was in the hands of the Government it should bear interest? Would the hon. Member report that one phase of the matter? If money was held back through the *lâches* of the executor interest should not be paid. Probably they would take the valuation of the executor as a rule, but they need not do so. They were responsible, and if, in the exercise of their responsibility, they made too heavy a charge, which was afterwards reduced by the Courts, it was absurd to tell the public that interest should not be paid on the over-charge.

Mr. BARTLEY said, they ought to have a distinct answer from the hon. and learned Gentleman on this subject. The Solicitor General said there was enough to do in connection with the Bill without going into questions of this sort. Well, the Bill had a good deal in it, and it was all on one side. Its object was to get money into the Exchequer. Here was a case involving a consideration of common honesty. It was proposed to do a thing which, if done by anyone else but the Government, would be regarded as simply dishonest, and hon. Members who were sent there to represent the interests of the public were asked to pass it by. From the moment the breath was out of a man's body interest at the rate of 3 per cent. was due to the Exchequer, and the Government ought to see that no injustice was caused by permitting the Department to refuse to pay interest on the money they overcharged. He thought the Committee were bound to divide on the Amendment, seeing that the proposal of the Government was so monstrously unjust. It might be true that Her Majesty's Government, in these cases, had never allowed interest, but if that were so, it was quite time the law was altered. The State might not have been strictly honest hitherto, but in these Radical days it should be made so. If it made too heavy a charge it should do what an honest person would do in ordinary trade, that was to say, pay interest on the overcharge.

Mr. HANBURY said, he did not know how the Amendment could be resisted, especially if words were added showing that only in cases where the overcharge was their own fault should interest be paid by the Government. He certainly thought that the time had now been reached when Government Departments ought to set a good example of honesty in these affairs. Up to the present they had done no sort of justice to the private individual—that was to say, they had demanded of him that which, when the conditions were reversed, they were not willing to give back to him. The Government had set a precedent in the Employers' Liability Bill, having recognised the principle that persons in Government employment should be compensated in the same way as persons in private employment. The Government demanded interest on money due to them; therefore, why, in the name of everything right and honest, should they not carry out the same principle when they owed money?

Sir R. TEMPLE (Surrey, Kingston) said, that as he had moved for the relinquishment of this interest in the case of arrears in the hands of the executors, he felt bound in the strongest manner to support the Amendment. He hoped it would be carried to a Division.

Mr. BUTCHER said, he would propose an addition to the Amendment to the effect that the repayment of the overcharge should be made

> "with interest at 4 per cent. per annum from the date of payment in cases where the over-payment was due to over-valuation by the Commissioners."

Mr. R. T. REID said, he was sure that the hon. Member had no sympathy with usury, except in cases of delinquency. If the hon. Gentleman made the rate of interest 3 per cent. he would take upon himself the responsibility of accepting the Amendment.

MR. BUTCHER: I accept 3 per cent. instead of 4 per cent.

Amendment amended accordingly.

Amendment, as amended, agreed to.

SIR R. WEBSTER moved, in page 6, line 23, at end, insert—

"but any person aggrieved by a decision of the Commissioners under this sub-section may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court, and the Court shall thereupon determine the amount, if any, to be repaid by the Commissioners."

He said, he hoped that the hon. and learned Solicitor General would be able to meet them in this matter, because it would practically get rid of a very lengthy discussion and of most of the objections to Sub-sections 8. He would remind those Members of the Government who were good enough to give him their attention that the Committee had agreed that duty overpaid was to be returned by the Commissioners. The Solicitor General, he noticed, had returned to the House, and he hoped to be able to move even his stony heart. If he accepted this Amendment there was, at all events, nobody who could tell tales of him, for he was sure that the Under Secretary for the Home Office would not breathe a word if the Amendment were assented to. His point was that, inasmuch as the Commissioners of Inland Revenue were the judges in their own cause, there ought to be a tribunal of appeal, and he submitted that his Amendment only laid down a method of procedure which was right and just. It might be some inducement to the Government to consider this Amendment favourably that they would be getting rid of a discussion on a previous sub-section that would otherwise have to be taken on Report.

Amendment proposed, in page 6, line 23, at end, to insert—

"but any person aggrieved by a decision of the Commissioners under this sub-section may appeal to the High Court within the time, and in the manner, and on the conditions directed by Rules of Court, and the Court shall thereupon determine the amount, if any, to be repaid by the Commissioners."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, he thought he was prepared to make a proposal to the hon. and learned Member in respect to this particular Amendment. The hon. and learned Gentleman might consider for a moment how matters stood. He had accepted the Amendment that 3 per cent. interest should be paid on moneys which had been overpaid by reason of the excessive valuation of the Commissioners, but he thought it desirable to make some limitation which would prevent persons from allowing money to remain with the Commissioners at interest instead of speedily proceeding with their appeal. He agreed that there should be some right of appeal, and the Government were carefully considering a sub-section dealing with the matter which would be placed upon the Paper for the Report stage.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 6, line 30, after "prescribed," insert "and if so required by the Commissioners shall be in duplicate."

Page 6, line 32, at end, insert

"and any person who fails to comply with the provisions of this enactment shall be liable to the penalty above in this section mentioned."

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

SIR R. WEBSTER (Isle of Wight) said he should like to ask whether the Solicitor General would be able shortly to put upon the Paper a clause with regard to the right of appeal?

MR. R. T. REID said, that these matters of drafting were difficult, but the hon. and learned Gentleman might be sure that there would be no unnecessary delay.

Question put, and agreed to.

Clause 8.

SIR W. HARCOURT moved the omission of the clause. He said, the object of the clause was to prevent evasion of collection of the tax and to require a certificate to be given by the Commissioners in case of property which was exempt. The clause, however, would be brought up in another form. It was found that the clause in its present form would have put too great delay upon securities of which immediate transfer was necessary. Very great inconvenience would consequently have been caused, especially in the case of insurance policies and bankers' securities. He was satisfied from the evidence of Insurance Companies, bankers, and others that the clause in its present form would be inconvenient. He had also learnt from them that they would have no objection to do what was necessary for the protection of the revenue by rendering an account of the transfers that took place. The Insurance Companies were willing to render an account quarterly of the insurances they had paid, and he believed it would be quite possible to get other authorities who transferred their securities to give an account to the Inland Revenue Authorities of the securities so transferred. That was really all the Revenue officers required. They simply wanted to know what had been done. The fraudulent transactions to which he had referred, of course, concealed from the Inland Revenue Department a number of transfers of property that ought to pay duty. The Government might, of course, have introduced a clause on the subject into this Bill, but it would not be a clause which had any necessary or immediate reference to the subject of the Bill. It would have reference to the general collection of Revenue. The Government thought it would be possible to pass in another Bill a clause which, without delaying the transfer of securities in a way that would be inconvenient to commercial men, would secure to the Revenue an account of what had been done, so as to ensure the payment of duty upon securities that ought to pay duty. Such a clause could very well be reserved for some omnibus Bill, and need not necessarily form part of this measure. From this point of view he had consented to the omission of Clause 8 from the Bill, on the recommendation of those who considered that its provisions would subject them to inconvenience and delay.

Moved, to leave out the Clause.—(*Sir W. Harcourt.*)

Question proposed, "That the Clause stand part of the Bill."

Sir R. WEBSTER said, that of course Members were glad to hear the declaration of the Chancellor of the Exchequer following upon the statement he made some nights ago as to the course the Government proposed to follow. Having had a good deal to do with Insurance Companies and having received many representations from them, his objection to the clause was not that it was framed in order to hamper transactions which ought to be watched because they were fraudulent, but that it would interfere with legitimate transactions. As to what the Chancellor of the Exchequer had said as to the possibility of a probate or testamentary document as to which probate had been paid being used over and over again, there was a very simple remedy which the Government might adopt—namely, that of requiring each transfer to be endorsed upon the instrument itself, with the date and the circumstances under which it took place. Under these circumstances, the document that must be produced would bear upon its face an indication of the extent to which it had been used. He was surprised that such a simple remedy had not been thought of before, and he could not help thinking that something of the kind should be borne in mind by the Chancellor of the Exchequer as furnishing a more direct remedy for fraudulent transactions than reliance upon returns rendered by the persons through whose hands those transfers went. He by no means suggested that such returns would not be useful, but he doubted very much whether, from an administrative point of view, they could be relied upon to the same extent as an endorsement of all transfers on the instrument could be relied upon. He would ask the Chancellor of the Exchequer to remember that any schedules or statements which were returned to the Inland Revenue Department might, unless very careful machinery was adopted, afford considerable opportunity for misrepresentation unless they were very carefully safeguarded.

Mr. GRANT LAWSON said, he thought that under Sub-section 4, of Clause 7, the Chancellor of the Exchequer could require any such particulars to be given respecting the estates of deceased persons as were needed.

Sir W. HARCOURT said, he did not think so. He was much obliged to the hon. and learned Gentleman opposite (Sir R. Webster) for the suggestion he had made with regard to endorsements. What was really wanted was notice that a transfer had taken place, and the Department could then proceed to make the inquiries which it was its duty to make.

Mr. BARTLEY said, he had intended to move an Amendment on this clause providing that notice should be given. He supposed that the question of notice would form the chief feature of the new clause.

Question put, and negatived.

Clause 9.

Sir R. WEBSTER (on behalf of Mr. Butcher, York), moved to insert after "shall," in page 7, line 22, the words—

"Subject to all charges and incumbrances existing at the death of the deceased."

The Committee was not now dealing with the primary liability of the executor to pay the Estate Duty, but with the charge upon the property. It was, therefore, assumed that the executor had in some way satisfied the Inland Revenue Authorities, and got the probate. It was provided that the greater part of the Estate Duty should be a first charge upon the estate. He submitted that it would be contrary to precedent and unjust that existing charges should be postponed until the payment of the duty.

Amendment proposed, in page 7, line 22, after the word "shall," to insert the words—

"Subject to all charges and incumbrances existing at the death of the deceased."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID: This and some other Amendments on the Paper in the same sense are, I think, based upon a misunderstanding. The section provides that the greater part of the Estate Duty shall be a first charge on the property that is liable to the duty. What is the property liable to the duty? It is not the incumbered property, but the property which passes on the death. The property which passes on the death, in the case of incumbered property, is merely the equity of redemption. The Amendment would imply that the property liable to duty would possibly include the incumbrances, and from that point of view it would be objectionable. That is the reason why we cannot accept the Amendment, and not in the least because we suggest or believe for a moment that there ought to be a charge upon the property prior to the incumbrances, it being perfectly clear that there would be no such charge.

Sir R. WEBSTER said, it was evident that the person who had advised the Solicitor General had confined his attention to cases of equity of redemption, and had confused the value of the property with the property itself. He (Sir R. Webster) happened to possess a very small piece of land which he was sure would not excite any feeling of resentment on the part of the Solicitor General, who had certain views about property, and which happened to be charged with a charitable payment, such payment being a first charge on the property. This clause proposed to say that the Estate Duty should be a first charge on the property. There might in a similar way be an investment in Consols with a first charge upon it in the form of a payment to a charity. These words would give rise to a claim on the part of the Crown that the Estate Duty would come before the payment of any other charge upon the property; and if that were not so, what objection could there be to the insertion of the words? It was idle to suggest that there was any danger to be feared from the words proposed. They would only have a safeguarding effect preventing a charge on the part of the Crown from having priority. It might be that some day he and the Solicitor General would have to argue the matter in Court; and it could not then be said that the matter had escaped attention in the Committee. Of course, if the hon. and learned Gentleman said that he (Sir R. Webster) was in the wrong in the view he took, it would be necessary for him to give way.

*Mr. GIBSON BOWLES said, that what was referred to was not the Estate Duty, but only the rateable part of it, and it only referred to that part which did not pass to the executor—in other words, to realty and settled personalty. It came to this, that they had to allocate to each portion of the property its proportion of the whole duty, otherwise they would never be able to arrive at any rateable part. Well, supposing he succeeded to a field—one of hundreds, or, it might be, of thousands forming part of the estate of a deceased person. What would be the charge on that field? Neither the hon. and learned Gentleman the Solicitor General nor the Commissioners of Inland Revenue would be able to tell what Estate Duty should be charged unless they had ascertained the value of the field, taking it out of the value of the whole estate. That was not to be disputed. It was clear, therefore, that unless the Commissioners did what the Solicitor General refused them permission to do on the previous evening—that was to say, unless they valued the parts of the estate separately this part of the clause would not work, and they would never be able to tell what the rateable proportion of the duty was on his field. That part of the sub-section would be absolutely unworkable until and unless they could ascertain the value of that portion of the estate in order to ascertain its proportion to the whole estate and, consequently, to arrive at the rateable proportion to be charged thereon. When the Bill came to be put into operation there would be tremendous difficulty to encounter through not being able to apportion the amount of duty chargeable to each portion of the estate, and payable by each beneficiary. These matters had been treated very lightly in the House. The fact was that the Bill had never been considered in its effects, but merely with a view to the effect it would produce on the electioneering prospects of the Government. ["Oh, oh!"] Yes; he distinctly said so. Before adopting a new principle such as that contained in the Bill they ought to have carefully worked it out. At every turn hon. Members who proposed Amendments were told that what they suggested was already in the Bill, or, if not, that it ought to be postponed to the Report. Her Majesty's Government did not, he presumed, propose to make their first charge on an estate a superseding first charge. That could not be their intention, but here again a difficulty arose in consequence of a misconception of the true gospel of tax-collecting. In the Succession Duty Act the charge was on the interest of the successor, and if the Succession Duty Act were followed as a precedent the same thing would be done in this case. That would be all right. They knew what the interest in the property was, and who had to pay; but this went further and brought in the whole property, and it would seem without taking account of previous encumbrances. There was clearly an ambiguity in the clause, and that the Amendment would remove.

*Mr. BARTLEY said, he had raised this question before on the subject of Death Duties being second to existing mortgages. It seemed to him that these words were absolutely necessary. He would give a concrete case. Suppose an estate valued at £30,000, bringing in 2 per cent. on its value—which was not an uncommon case—that is to say, £600 a year net; suppose it had a mortgage of £15,000 upon it at 4 per cent.—not an unusual thing for an agricultural man—the interest on that mortgage would require £600 a year to pay it, the whole receipts of the estate. But that estate being worth £30,000, and only having a mortgage of £15,000 upon it, would have to pay the Estate Duty on the balance of £15,000. If this were the whole of the estate, the Estate Duty for eight years, with interest, would be about £80 a year. There was, therefore, this fact, that the incumbrances upon that estate would take the whole income of the estate, but for eight years the Chancellor of the Exchequer would want £80 a year. He put this case to the Solicitor General on a former occasion, and he said most distinctly that the £600 a year interest on the mortgage would be the first claim on the estate and that the Estate Duty would come second. That being so, how could it be compatible with the words of the clause—

> "A rateable part of the Estate Duty on an estate in proportion to the value of any property which does not pass to the executor as such, shall be a first charge on the property liable to the duty."

He certainly thought some safeguarding words were necessary in order to prevent the mortgage coming second to the £80 a year which the Chancellor of the Exchequer demanded.

Mr. R. T. REID said, he had stated as clearly as he could in answer to the hon. Member, and he now repeated without the smallest hesitation, that the mortgagee retained all his rights unimpaired. It was true that the duty had to be a first charge on the property liable to it. What was that? It was the property passing on the death. And what was that? It was the margin beyond incumbrances belonging to other persons. The Government must act upon their own judgment in this matter, because they had the responsibility and duty. They believed that the insertion of these words might lead people to entertain misgivings and doubts about things which were perfectly plain, and that was his view.

*Mr. T. H. BOLTON said, he would like to point out that there was, at all events, some doubt in this matter, and there being some doubt—notwithstanding the strong opinion of the learned Solicitor General and the Attorney General—surely there would be no harm whatever in putting that doubt at rest. He held in his hand a Report of the Committee of the Council of the Incorporated Law Institution, which represented solicitors throughout the country, and they expressly called attention to the clause, and said it indicated that the duty would under the clause as worded be the first charge upon the property, but that it should be subject to incumbrances existing at the date of death. He could not see why there should be this objection to making the matter plain, and he hoped that on the Report stage the point would be further considered.

MR. BYRNE (Essex, Walthamstow) said, he confessed that he felt some difficulty, and he thought the introduction of the words proposed would get rid of ambiguity to a very large extent. He was not at all satisfied with the words "on an estate," and did not find them in any other part of the Act used in this general sense. Clause 3 said—

> "To be paid on any property passing on the death of the deceased,"

and he understood those words. It was there provided that the property passing should be aggregated so as to form one estate, but he saw nothing in this clause stating that the estate referred to was estate referred to in Clause 3. If the words "a rateable part of the Estate Duty on an estate" meant not only the property that was left, but the artificial class of property which was to be aggregated, in order to ascertain the Estate Duty, it gave rise to a curious difficulty, because they would have, first of all, to ascertain the whole amount of the Estate Duty, and they could not ascertain the whole amount of the Estate Duty until they had ascertained the whole amount of property passing at the death, and that would not be finally determined until, possibly, after the lapse of several years after the death. He would like also an explanation of the remaining words of the first sub-section—

> "In proportion to the value of any property which does not pass to the executor as such shall be a first charge on the property liable to the duty."

The words,

> "In proportion to the value of any property which does not pass to the executor,"

did not refer to any settled property at all, otherwise than by will. The words,

> "Shall be a first charge on the property liable to the duty,"

were very extraordinary. Was not the whole of a man's estate liable to the duty? He could not understand what was meant by that phrase. The words "the property liable to the duty" introduced confusion, which would lead to difficulties in any event, but especially with reference to incumbrances. If they created a first charge on the property liable to the duty, they created a first charge on the legal estate. [MR. R. T. REID dissented.] As the learned Solicitor General did not agree with him, it was useless to pursue the matter further.

SIR R. WEBSTER said, the learned Solicitor General thought the words "subject to existing incumbrances" were not absolutely clear, but if he turned to Clause 6 he would find that it was distinctly enacted that—

> "In determining the value of an estate for the purpose of Estate Duty allowance should be made for reasonable funeral expenses and for debts and incumbrances."

He had been held up to ridicule by the learned Solicitor General, but all they desired was to make the matter clear.

MR. R. T. REID said, he did not think he had said anything to expose the hon. Member to ridicule. All he had said was that this Committee consisted mostly of laymen. He did not apprehend that laymen would suppose that they could be competent judges of fine points of equity law, conveyancing, and so forth. It was most distasteful to him to differ from hon. Gentlemen opposite in regard to questions of law. He had frequently given in in order to show that he did not put his own opinions against others, but in this case he confessed he had himself no doubt about this matter, and it must be ended somehow. The Attorney General held the same opinion, because he had discussed the question with him that day. It came to this: on whose responsibility was it to be settled? They had the responsibility, and were advised by those who were competent to advise, and he had not the slightest doubt on the subject. He appealed to hon. Members opposite who did not agree with them to now divide on the question.

Question put, and negatived.

*Mr. T. H. BOLTON moved, on behalf of Mr. Courtney (Cornwall, Bodmin), in page 7, line 22, to leave out "liable to the duty," and insert "in respect of which duty is levied."

Mr. R. T. REID said, he was quite prepared to accept the Amendment, with the slight modification of the insertion of the word "leviable" for "levied."

Amendment amended, by inserting the word "leviable" for "levied."

Amendment, as amended, agreed to.

Mr. T. H. BOLTON moved, in page 7, line 30, after "property," insert—

> "And on request separate certificates shall be granted for separate items of property, and such certificates shall discharge the property in the hands of a purchaser notwithstanding that it may be subsequently ascertained that a higher duty was payable."

He said he made the proposal with a view of facilitating the dealing with the property after a death, so that persons interested in each item of property might know what duty there was on it. Unless some provision of the kind was accepted, it would be almost impossible to deal with the estate for a considerable period of time. There might be property in the colonies and abroad which might not be known to the executor, and which, when it came to be ascertained, would raise the rate of duty. How could the persons beneficially interested mortgage or sell or exercise rights of ownership with reference to the property bequeathed to them unless they had an opportunity of ascertaining the duty chargeable, and obtaining the certificate once for all? A proposition of this kind ought to be embodied in the Bill.

Sir R. WEBSTER suggested that the Chairman should put the Amendment down to the word "property" first, as two separate questions were raised.

Amendment proposed, in page 7, line 20, after the word "property," to insert the words—

> "And on request separate certificates shall be granted for separate items of property."

Question proposed, "That those words be there inserted."

Sir R. WEBSTER said, he thought the first part of the Amendment was a very useful improvement in the interest of the administration of estates. When they came to deal with such questions as pictures or the transfer of personal chattels, or of personal property, it was an extremely important thing that power should be given to grant separate certificates for separate items. He would appeal to his hon. Friend not to press the last part of the Amendment, because he thought it was much better dealt with by an Amendment put down by a Member for one of the divisions of Lancashire, or, he thought, by one which he had put down later on the clause.

Mr. R. T. REID said, that with regard to the first part of the Amendment, they would inquire whether it would be practicable to insert it. It was not an easy thing to do, and all he could say was that they would consider the point.

*Mr. GIBSON BOWLES said, he thought it was absolutely necessary to have separate certificates for separate properties. In the case of a man who had separate estates, some in England and some in the colonies, a certificate was part of the title. He thought the word "item" in the Amendment might be improved upon.

*Mr. TOMLINSON (Preston) said, he did not know what difficulty there could be in granting separate certificates. At the present moment separate certificates were granted which covered not only Succession Duty but Estate Duty when distinct properties passed, and he did not see why the same thing should not be done in the case of the new Estate Duty.

Mr. T. H. BOLTON said, that having regard to the assurance of the learned Solicitor General he did not propose to move the words, and would ask leave to withdraw that portion of the clause, and as to the other part, he would accept the suggestion of the hon. and learned Member for the Isle of Wight (Sir R. Webster), and would leave the matter to be dealt with by a subsequent Amendment.

Amendment, by leave, withdrawn.

*Mr. GIBSON BOWLES moved, in page 7, line 32, to leave out the second "to," and insert "from." He said the Amendment was one of English, and he imagined it would be accepted.

Amendment proposed, in page 7, line 32, to leave out the second "to," and insert "from."—(*Mr. Gibson Bowles.*)

Question, "That the word proposed to be left out stand part of the Clause," put, and negatived.

On Motion of Mr. Gibson Bowles, the following Amendment was agreed to :—Page 7, line 34, after "made," insert "or from any other cause."

*Mr. T. H. **BOLTON** moved, in page 7, line 39, leave out "producing to them the said certificate," and insert "entitled to such repayment of duty." The part of the clause to which the Amendment referred said—

> "The certificate of the Commissioners shall be conclusive evidence that the amount of duty named therein is a first charge on the lands, or other subjects of property after the debts and encumbrances allowed as aforesaid, provided that any such repayment of duty by the Commissioners shall be made to the person producing to them the said certificate."

He proposed that instead of being the person producing the certificate it should be the person entitled to such repayment of duty. The words he suggested would be more appropriate, and would more clearly express what he apprehended was the intention of the Government than the words in the Bill. He thought there could be no objection to the Amendment, which he begged to move.

Amendment proposed, in page 7, line 39, to leave out the words "producing to them the said certificate," and insert the words "entitled to such repayment of duty."—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. **REID** hoped the hon. Gentleman would not press this Amendment. The certificate was to be conclusive evidence that the amount of duty named therein was a first charge, and provision was made that there should be repayment of duty to the person producing the certificate. Of course, the person producing the certificate would be the person who had got a right to it. The person with the certificate was the right man. They must deal with these cases in a practical business sense, and the business-like way was that the man who had the certificate was the man entitled to the repayment.

*Mr. T. H. **BOLTON** said, this introduced an entirely new principle in dealing with charges or encumbrances upon real property, that the production of the document was evidence of the right of the person producing it. The person producing the document, whoever he might be, whatever his title or whatever flaw there might be in the title, on the mere production of the document was to be entitled to the repayment of duty. He suggested it should be the person entitled to the repayment of duty, the person who had paid the duty, or his legal successor. The person who traced his title from the person paying the duty—the person entitled to the money—should receive it, and not merely a person who somehow or other had the deposit note, as the certificate might be termed.

Mr. **BYRNE** considered there was a practical difficulty arising out of the matter as it now stood. He quite understood that the production of the certificate ought to be *primâ facie* evidence that the person was entitled to receive the money, and the best way to meet the matter would be to say

> "the person entitled to such repayment of duty on production of the said certificate,"

and that would get rid of the objection already referred to. It had been suggested to him that this certificate would form a document of title. If there was a purchaser for a portion of the property he would want a certificate, but he would not be the person to get the repayment of duty. So, again, in the case of a mortgagee, the man who lent money would require possession of the certificate, but he was not the person to receive the money. Take the case of sale. A man sold the property in respect of which this certificate was given, and he would hand over that certificate to the purchaser. But the purchaser would not be the person to get the repayment. If the Amendment were adopted and the words "on production of the said certificate" were added, that would get rid of the first portion of the difficulty.

Amendment, by leave, withdrawn.

*Mr. **GIBSON BOWLES** had an Amendment on the Paper to leave out Sub-section (4), but he said he hoped the Government would be able to explain the sub-section so as to enable him to withdraw the Amendment. As it stood at present it seemed to him the sub-section could not be right. It read thus :—

> "(4) If the rateable part of the Estate Duty on any property is paid by the executor, it shall, where occasion requires, be repaid to him by the trustees or owners of the property ; but if the duty is on real property, it may be repaid

by the same instalments and with the same interest as are in this Act mentioned."

They had already provided that the executor was only to pay duty on the request of the persons accountable. If so that constituted a claim, and, without a section of this kind, gave him the power of recovery. He, therefore, failed to see the point of Sub-section (4).

Mr. R. T. REID said, it was perfectly true that in the cases indicated he did accept an Amendment of the right hon. Baronet the Member for Bristol, that the money should be paid on the request of the person accountable. But there was another case. It was well known that the executor was bound under this Bill to account for all the property of which the deceased, at the time of his death, was competent to dispose. The hon. Gentleman would find that among the property of which the deceased was competent to dispose was property of which the deceased had general power of disposition; that was to say, a power not exercised. That was property which did not pass to the executor, and yet he was bound to account for it. Accordingly, it was within the category of the Amendment of the right hon. Member for Bristol, and that, he thought, was the kind of property which was met by this sub-section, and which the Government, therefore, considered necessary.

*Mr. GIBSON BOWLES did not move his Amendment, but said he thought it showed the wickedness of the Bill when it was moved by the Solicitor General that the unfortunate executor was to pay duty on property for which he was not really accountable.

Mr. BYRNE suggested the omission of the words in the sub-section—

> "Repaid to him by the trustees or owners of the property,"

for the purpose of inserting the words—

> "recoverable by him from the person accountable therefor."

It appeared to him that what they really wanted was that the executor should be able to get back from the persons accountable from the rateable part of the Estate Duty. They were introducing entirely new phraseology by the words "trustees or owners of property"; the person who had to pay was the person accountable. He, therefore, moved the adoption of the words he had indicated.

Amendment proposed, in page 7, line 42, to leave out from the word "be," to the word "but," in line 43, and insert the words "recoverable by him from the person accountable therefor."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID said, it certainly required some closeness to follow the proposal, which he thought he would satisfy the hon. Member could not be accepted. The hon. Gentleman desired that the executor, on payment of the duty on the property, should recover it from the person accountable therefor. He (Mr. Reid) preferred that it should be the trustees or owners of the property. What was his reason for that? His reason was this: It might be that the person accountable was actually the executor himself, and if they inserted the words suggested they would find the executor would have to recover the money from himself. Take the case of a general power of appointment. In that case the executor was bound to pay, in the first instance, and yet the executor was the person accountable. Suppose the executor had paid in the first instance and wanted to recover it back from somebody else, who was he to come down upon? According to the words of the Bill he was to come upon the trustee or owner, and if the words "accountable therefor" were to be inserted the executor himself would be accountable. Upon these grounds the Government could not accept the Amendment.

Mr. GRANT LAWSON said, if his memory did not deceive him they arranged in a previous clause that the executor should only pay at the request of the person accountable for the properties. It appeared to him, therefore, that this Amendment would make the phraseology of this clause correspond with the phraseology of the previous clause.

*Mr. BUTCHER said, the Solicitor General had suggested that a case might arise when the executor would not be able to recover the duty if these words were put in. But in the case the hon. and learned Gentleman supposed—namely, of there being a general power of appointment not executed, it was quite true that the executor would be accountable primarily, but the person who had really got the property would also be accountable, because in a previous section every person who got property became accountable for the duty. Therefore, in the instance put of property under a general power of appointment, the person who had got the property would be accountable, and it was quite right when the executor had to pay duty that he should be able to recover from the person actually getting the property. It was clear, therefore, that in the only case the Solicitor General suggested that this Amendment would not apply, it would apply just as much as in other cases.

Sir R. **WEBSTER** could not understand the reasoning of the Solicitor General on these points. In Sub-section (3) of Clause 7 the Government had referred to the number of persons accountable. They were trustee, guardian, committee, or other person in whom any interest in the property so passing, or the management thereof, is at any time vested, &c. These were the persons other than the executor. On the previous night they (the Opposition) pointed out that these words were so wide that they would include purchasers for value, but the Amendment was not acceded to, and as the Bill stood these large numbers of persons were supposed to be accountable, and were the only people who were to pay. This clause was to enable the executor to recover in a certain event, and instead of enumerating the same persons as those who had already been enumerated in a previous sub-section, the Solicitor General put in the words "trustees or owners of property," so that only two out of the seven enumerated classes were named. His hon. and learned Friend had pointed out that the proper generic expression for the person from whom the money was to be recovered—and which had been adopted by the Government in the early part of the Bill—was the person accountable for the duty, that being obviously something which corresponded with the previous drafting of previous clauses, and which would, without doubt, include all persons against whom the right of action ought to be. The Solicitor General had not met the Amendment on its merits, but had endeavoured to put what he ventured to think had been exposed as a fallacy, because the case of an executor recovering from himself was met by the words "where occasion requires." Of course, the occasion would not require it, if the person accountable was the same person from whom it was to be recoverable. It was obvious that some third person must be involved from whom the money was to come and by whom the payment was to be made. The Amendment was so entirely in accordance with the language which Her Majesty's Government themselves had already used, that there was no excuse for their refusing to accept it, and therefore they must divide on the question.

Question put.

The Committee divided:—Ayes 132; Noes 110.—(Division List, No. 111.)

*Mr. T. H. **BOLTON** moved to insert, in page 7, line 43, after the word "property," the words "and in the meantime be a charge upon such property." The clause dealt with the case of an executor who paid Estate Duty on property which did not come within his province as executor, but which passed at the death of the deceased whose executor he was, and which belonged to trustees or other persons. The clause as it stood gave the executor a claim, in respect to that duty, against the person or persons who were ultimately liable to pay the duty; and the object of the Amendment was to give a claim against the property, in respect of which the duty had been paid, as well as against the owner of the property. It was only right that if an executor, for the convenience of the Government, paid duty on property which was not within his province as executor, the Government should give him a charge on that property as well as a claim against the owner of the property.

Amendment proposed, in page 7, line 43, after the word "property," to insert the words "and in the meantime be a charge upon such property."—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

Mr. R. T. **REID** said, the Government could not accept the Amendment, for the reason that they thought it unnecessary, and that it was unwise to load the Bill with unnecessary matter. If the hon. and learned Gentleman would look at Sub-section (5) of the clause now paying by instalments in eight years. The Amendment would deprive the owner of the privilege of paying in eight years, and would compel him to pay at once.

Mr. A. J. BALFOUR: That is not it.

Mr. R. T. REID: That is the substance of the Amendment. Perhaps the right hon. Gentleman is not aware what the Amendment is? It proposes that the duty shall be only payable by instalments by the owner of realty if paid by instalments by the executor. We have done this thing because we think it fair to the owners of real property, and I do not think there was any call for the correction which we have undergone at the hands of the right hon. Gentleman.

Mr. A. J. BALFOUR: The speech to which the hon. and learned Gentleman objects was not provoked simply by the conduct of the Government on this Amendment, but by their conduct upon previous Amendments. But with regard to this Amendment, let me put one question to the hon. and learned Member, and on its answer will depend the judgment of the Committee as between him and me. Is it or is it not a fact that if the Bill passes unamended it will be in the power of the beneficiary who inherits a real estate to compel the executor to pay all the duty on that estate in a lump sum?

Mr. R. T. REID: Certainly not.

Mr. A. J. BALFOUR: I am right in saying that. Is it in the power of the beneficiary to request the executor to pay in a lump sum? Then he may pay in a lump sum, and when the sum is paid it will be in the power of the beneficiary to turn round upon the executor, and say, "My good friend, you have paid in a lump sum, but I find it extremely inconvenient to repay you the lump sum. I therefore propose to pay you according to the privileges granted to me by a beneficent Government, in eight yearly instalments." Then this unfortunate executor, who is to get nothing out of the estate and will do his work gratuitously, will possibly find himself in the position of a person who has parted at once with a large sum of money—it may be an enormous sum—to the Government on behalf of the beneficiary, and yet he may only be repaid afterwards in eight years by instalments, with 3 per cent. interest. I ask, is that the purport of the Bill, and, if so, is it just? Is it just that it should be in my power as beneficiary to tell some unhappy man acting as executor that he is to advance a large sum on my behalf, and I am only to repay him in instalments at 3 per cent.? If you think it just, all I can say is that you have a different sense of justice to myself. If you think it just, you have never attempted to show that it is—you have never attempted to meet my argument by a word, good, bad, or indifferent. I will not use epithets to which hon. Gentlemen opposite can take exception, but I ask, Is that the proper method of meeting Amendments which are honestly moved, and which are important as far as they go?

Sir W. HARCOURT: The real difficulty is that the right hon. Gentleman has not read the Amendment. If he had read it, he would never have stated that the executor would be bound to pay——

Mr. A. J. BALFOUR: I did inadvertently state that, but I withdrew the statement at once, as it was not relevant to my argument. I hope the right hon. Gentleman will not waste the time of the Committee by dealing with an argument I did not advance.

Sir W. HARCOURT: It happens to be the whole point of the case. ["No, no!"] I will show it in a sentence. If the executor were bound to pay in a lump sum, and did so pay, it would be an injustice to him that he should be repaid in instalments. But the executor will not be bound to pay in a lump sum. He will know perfectly well that it will be in his option to so pay or not, as he chooses, and he will also know that, if he does so pay, he may, or need, be repaid only in instalments if the beneficiary chooses. Therefore no injustice can be done to the executor. There would be injustice done to him if he were bound to pay in a lump sum, but he will not be. Yet on a discussion on this point, that the executor will be bound so to pay, the last half-hour has been wasted, and it shows that hon. Gentlemen have not read the Bill or understood the Amendment.

Sir R. WEBSTER: Who has not read the Bill? Who has not listened to the speech of his colleague, the Solicitor General, made about five minutes ago in his hearing? The hon. and learned Gentleman stated that the executor would only pay at the request of the person accountable for the duty. That request will be to pay either in instalments, or in a lump sum. If by instalments it is only right that the executor should be repaid by instalments, but if the request to the executor is to pay in a lump sum, and he so pays, the clause, without amendment, will make it possible for the person accountable to say afterwards that he will only repay in instalments. I should like to know at what period of the evening the Chancellor of the Exchequer has given the Committee the privilege of his attendance——

THE CHAIRMAN (Sir J. GOLDSMID): Order, order! There has been enough personal recrimination. The hon. and learned Member must confine himself to the Amendment.

SIR R. WEBSTER: I bow to your ruling, Sir. I was not indulging in personal recrimination——[" Oh, oh!"]

THE CHAIRMAN: Order, order!

SIR R. WEBSTER: I merely intended to point out that I and other hon. Members on this side of the House have paid close attention to the discussion for four hours, and if hon. Gentlemen opposite had also followed that discussion, they would have seen that the Amendments proposed have been brought forward by those who have thoroughly studied the Bill.

Question put.

The Committee divided:—Ayes 120; Noes 143.—(Division List, No. 112.)

MR. GIBSON BOWLES said, he would move to leave out Sub-section 5, which said—

> "A person who pays the Estate Duty on any property, shall have power, whether the property is or is not vested in him, to raise such duty by the sale or mortgage of that property or any part thereof."

He admitted that since the Amendment had been placed on the Paper the severity and strangeness of the sub-section had been mitigated by the acceptance of the words which provided that the consent of the beneficiary should be required before the executor was enabled to pay the duty on property not passing to him as executor. But this mitigation was insufficient. By the preceding sub-section they had enabled the executor to commit an injustice on the successor, and this 5th sub-section provided in its naked form—

> "A person who pays the Estate Duty on any property, shall have power, whether the property is or is not vested in him, to raise such duty by the sale or mortgage of that property or any part thereof."

Such a monstrous provision as this was never before inserted in any Act of Parliament, or conceived in the mind of any sane draftsman. A person was to be enabled to sell or mortgage property of which he knew nothing which was not vested in him, for which he was not accountable, and over which he had no rights. Trustees were usually appointed in these cases of conveyed estates who were not the same as the executors. It was even a very common thing for the executor of a will to be at variance with the trustees. The sub-section would enable an executor who had a grudge against the trustees or persons entitled to the estate to commit an act of horrible oppression both to the trustees and successor—it would enable him to sell or mortgage the property over their heads in order to pay duty which he was under no obligation to pay. That would be the effect of the sub-section, and it seemed to him only necessary to state it to show the monstrous character of the proposal. The executor was not bound to pay the duty even if requested to do so by the successor. The double assent of the beneficiary and the executor was necessary before the latter paid the duty, and under those circumstances it was monstrous to put into the hands of the executor the power to seize real estate and sell or mortgage it to raise the duty. The executor would have power to coerce the successor, the trustee, and all interested in the real property. He might say, "If you do not come to my terms and agree to such and such a compromise I will sell you up or mortgage the property to raise the money to pay this duty." For these reasons he moved to omit the sub-section.

Amendment proposed, in page 8, to omit Sub-section (5).—(*Mr. Gibson Bowles.*)

Question proposed, "That Sub-section (5) stand part of the Clause."

MR. R. T. REID said, the hon. Member desired to omit the sub-section altogether. The object of the sub-section was to enable a person who paid duty which was not ordinarily payable by him to recoup himself by mortgaging or selling the estate or any part of it. The hon. Member assumed that the executor was never bound to pay in respect of property which had not belonged to him as executor, but that was incorrect. The executor was bound to pay for all property he was competent to dispose of.

MR. GIBSON BOWLES: Real property?

MR. R. T. REID: All property of which the deceased was competent to dispose. It would be remembered that, when the clause was adverted to earlier in the discussion, it was pointed out that this power existed, and for that reason he had accepted an Amendment of the Member for Bristol, that the executor should not be bound to pay unless he was requested. Some words ought to be added at the commencement of this sub-section, and he would deal with that when the time came. At present the Motion before the Committee was to omit the whole sub-section, and raised the question as to whether there was or was not to be a power of sale or mortgage vested in the executor. This the Government could not agree to.

MR. CARSON (Dublin University) said, there was one point connected with the sub-section he should like to call attention to which had reference to those countries in which real property was registered. He wished to know how the encumbrance which the executor was to have upon the land was to be found out, especially in Ireland, where real property was dealt with by a system of registration. At present all that a purchaser had to do was to search the register for encumbrances, and he would have a valid title against the executor if he found no encumbrance on the register. Under the Bill the encumbrance of the executor would require no registration. How, then, was a purchaser to acquire a good title? By Clause 19, Sub-section 15, in the case of Scotland, an application might be made to the Court, and the Court would create a title; but the case of Ireland seemed to have been entirely overlooked by the Government.

MR. R. T. REID said, this question deserved consideration. He was not ashamed to say that his acquaintance with Irish registration law was of the most meagre description. He promised that the matter should have consideration.

Amendment, by leave, withdrawn.

MR. R. T. REID moved an Amendment to make the fifth sub-section read that—

"A person authorised or required to pay the Estate Duty on any property shall, for the purpose of paying the duty, or repaying the amount if paid,"

have power to raise the money by sale or mortgage.

Amendment proposed, in page 8, line 3, to leave out from the word "person," to end of line, and insert the words—

"Authorised or required to pay the Estate Duty on any property shall for the purpose of paying the duty, or repaying the amount if paid."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. GIBSON BOWLES asked what was the meaning of the words "or repaying the amount if paid?"

MR. R. T. REID said, he did not draft the Amendment, but he thought it meant that the person authorised or required to pay should for the purpose of payment or repayment of the duty repay the amount if already paid.

SIR R. WEBSTER suggested that the words "or repaying the amount if paid" should be altered to "or obtaining repayment of the amount if paid."

MR. GIBSON BOWLES thought the words "or repaying the amount if paid" ought to be omitted altogether.

MR. BARTLEY said, the way these Amendments were prepared did not reflect any credit on the Government. In this particular case the Solicitor General admitted that he had not drawn the Amendment, and did not know what it meant.

Question put, and negatived.

Question proposed, "That those words be there inserted."

MR. COURTNEY said, that "recovering" would be a better word than "repaying."

MR. R. T. REID said, he did not think the words "or repaying the amount if paid" were required, and he would omit them.

COMMANDER BETHELL said, he understood that the executor had power to raise the duty, by sale of mortgage in the case of real property. If the duty were payable in eight annual instalments, did that mean that the executor could only raise the eighth part of the duty?

MR. R. T. REID said, that in a case where instalments were payable in eight years, the executor would have no right to go beyond his power.

Question put, and agreed to.

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 8, line 5, before "such," insert "the amount of."

Page 8, line 5, after "duty," insert—

"And any interest and expenses properly paid or incurred by him in respect thereof."

*Mr. BUTCHER moved, in page 8, line 6, after "thereof," to insert—

"Subject to the incumbrances thereon existing at the death of the deceased."

The object of the Amendment was to secure that the mortgage by which the money was raised did not take precedence of prior encumbrances.

Amendment proposed, in page 8, line 6, after the word "thereof," to insert the words—

"Subject to the incumbrances thereon existing at the death of the deceased."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the contention of the Government was that property whereon Estate Duty was payable was nothing more than property which passed at the death of the owner—that was property free from incumbrances. The Amendment was, therefore, unnecessary.

Sir R. WEBSTER said, the words were necessary in order to prevent the mortgage from taking priority of existing incumbrances.

Mr. HALDANE said, it was clear that the duty was not paid on incumbrances, but only on such margin of the property as remained outside the incumbrances.

Question put, and negatived.

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—

Page 8, line 7, after "of," insert "or a terminable charge on."

Mr. BUTCHER moved an Amendment to provide that capital money arising under the Settled Land Act, 1882, should be available for the payment of duty.

Amendment proposed, in page 8, line 13, after the word "settlement," to insert the words "and capital money arising under 'The Settled Land Act, 1882.'"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, he was much obliged to the hon. Member for suggesting this additional fund.

Question put, and agreed to.

On Motion of Mr. T. H. Bolton, the following Amendment was agreed to:—Page 8, line 14, after "settlement," insert "and held upon the same trusts."

Amendment proposed, in page 8, line 14, at end, insert—

"(8)—(1) Nothing in this Act contained shall affect any person dealing for money or money's worth with any property liable to a charge created under this Act unless he had notice of such charge;

"(2) A person shall not be deemed to have notice of a charge created under this Act unless —(i.) It is within his own knowledge, or would have come to his knowledge if such inquiries and inspections had been made as ought reasonably to have been made by him; or (ii.) in the same transaction with respect to which a question of notice to such purchaser or mortgagee, or person dealing for money or money's worth, arises, it has come to the knowledge of counsel as such, or of his solicitor or other agent as such, or would have come to the knowledge of his solicitor or other agent as such, if such inquiries and inspections had been made as ought reasonably to have been made by such solicitor or agent;

"(3) Upon the transfer of any stocks, funds, shares, debentures, or securities, the transfer of which is effected or perfected by entry in a book or register, nothing done or suffered under this Act shall prevent such entry being made, or prejudicially affect the person making the same."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the Government had already stated they would accept the principle that a *bonâ fide* purchaser for value without notice should be protected, but he was afraid they could not accept the Amendment of the hon. and learned Member. It introduced a highly controversial topic—namely, the application of the doctrine of constructive notice.

Mr. BYRNE pointed out that the words were taken from the Conveyancing Act, which crystallised and put into the form of a Statute the pre-existing law with reference to purchasers for value without notice.

Mr. HALDANE said, it was all very well to say that this language had been taken out of the English Conveyancing Act; but that Act, while it applied to the bulk of land in England, did not apply to land in Scotland, nor, he imagined, to land in Ireland.

SIR R. WEBSTER said, the Act did apply to Ireland. No specific objection to his clause had been given; and it was a strange thing that his proposed alteration of the law with regard to constructive notice stood upon the Statute Books, and so far as he knew was recognised as the law with regard to notices. He confessed he thought that this clause might have received more consideration, but at the same time he had no wish to embarrass his hon. and learned Friend the Solicitor General. It would be sufficient if the Solicitor General would put the clause on the Paper as soon as possible.

MR. R. T. REID: I will do so.

SIR R. WEBSTER said, that on the understanding that the Government would bring up a clause to deal with this matter he was willing to withdraw the Amendment.

Amendment, by leave, withdrawn.

Clause, as amended, agreed to.

Committee report Progress; to sit again upon Thursday.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL. (No. 165.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL. (No. 256.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 195.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 222.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.—(No. 228.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 229.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 230.)

Read the third time, and passed.

Mr. Haldane

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 17) BILL.—(No. 248.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No 1) BILL. (No. 5.)

Read a second time, and committed.

PIER AND HARBOUR PROVISIONAL ORDER (No. 4) BILL.

Read a second time, and committed.

INDIAN RAILWAY COMPANIES BILL. (No. 184.)

Lords Amendments to be considered forthwith; considered, and agreed to.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 6) Bill,

Wemyss, &c., Water Provisional Order Bill,

Metropolitan Police Provisional Order Bill, without Amendments,

Electric Lighting Provisional Orders (No. 1) Bill,

That they have passed a Bill, intituled, "An Act to amend the Charitable Trusts Acts." [Charitable Trust Acts Amendment Bill. [*Lords*.]

ACCOUNTANTS BILL.

On Motion of Mr. Atherley-Jones, Bill to amend the Law relating to Accountants, ordered to be brought in by Mr. Atherley-Jones, Mr. Kimber, Sir Seymour King, Mr. Wason, Mr. William Kenny, and Mr. Arthur O'Connor.

Bill presented, and read first time. [Bill 291.]

SUPREME COURT OF JUDICATURE PROCEDURE BILL [*Lords*].—(No. 258.)

As amended, considered; read the third time, and passed, with Amendments.

POOR LAW GUARDIANS (IRELAND) (WOMEN) BILL.—(No. 241.)

Read a second time, and committed for To-morrow.

House adjourned at ten minutes after Twelve o'clock.

HOUSE OF COMMONS,

Wednesday, 20th June 1894.

PRIVATE BUSINESS.

LONDON STREETS AND BUILDINGS BILL.

RESOLUTION.

DR. FARQUHARSON (Aberdeenshire, W.) (for Mr. STUART-WORTLEY) moved—

> "That the London Streets and Buildings Bill be re-committed to the former Committee, and that the Committee have leave to sit and proceed upon Tuesday next."

*SIR C. W. DILKE (Gloucester, Forest of Dean) gave notice of his intention to move an Instruction on a future day with regard to this Bill, which might or might not be in Order. This Bill concerned, among other matters, the district surveyors of London. This was one of the most important questions in connection with the London streets and buildings that could be raised. The district surveyors were at the present moment, when once appointed, under really nobody's control. They were paid by means of fees, and there had been certain accusations of jobbery made in some cases regarding them, which made it desirable that they should be under closer control than could be exercised at the present moment by the Local Authorities. The matter was the subject of a Petition by the Committee. No objection was taken until the subject was actually mentioned in Committee, and he was informed that the Chairman then ruled the matter was outside the powers of the Committee. He thought there must be some misconception on this point, because notice was given that the Bill directly raised the point. The notice, which appeared in *The London Gazette* of the 21st of November, 1893, page 6685, expressly raised this point. It said—

> "Surveyors to be appointed. Control and dismissal of district surveyors, whether appointed previously to or after the commencement of the intended Act. Qualifications of district surveyors, notice to them, fees and salaries of district surveyors, &c."

It would seem, therefore, that the matter was in Order and within the power of the Committee, and he had wished to ask that day from the Chairman of the Committee—who, however, was not present—whether it was his view that the matter was outside the powers of the Committee, although notice had been given and the matter had passed the Referee? If it was within the powers of the Committee it would not be competent for him to move the Instruction; but if not within the powers of the Committee, then the matter could probably be dealt with by means of an Instruction. As the Chairman of the Committee was not here, perhaps the best course would be for him (Sir C. Dilke) to give notice of his intention to move the Instruction on a future day.

*MR. SPEAKER: The right hon. Gentleman can put down the Instruction, and he will not be prejudiced by the present stage being passed. He can put down the Instruction quite independently of the Motion on the Paper.

Motion agreed to.

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

SUPPLY,—considered in Committee.

(In the Committee.)

CIVIL SERVICES AND REVENUE DEPARTMENTS ESTIMATES, 1894-5.

CLASS I.

1. £2,500, Tralee and Dingle Light Railway.

*THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham) proposed that a sum of £2,500 be granted in aid of the expenses in connection with the accident on the Tralee and Dingle Light Railway. He said it would be in the recollection of the Committee that last year a sad accident occurred on this railway at Whitsuntide by which there was caused not only serious loss of life, but also serious damage to live stock and goods and to the rolling stock of the railway. In consequence of that accident the Grand Jury of Kerry had to present at the Spring Assizes for a sum of £4,223 in respect of those damages, and it was expected that a further sum of £950 would require to be provided at the Summer Assizes, thus bringing the total to something over £5,000 which this unfortunate railway would have to meet. He thought when he had stated to the Committee the condition of some of the districts which were affected by this railway and by the accident, they would support the Vote which was proposed. There were three baronies affected by the accident, Clanmaurice, Corkaguiny, and Trughenackmy, as well as the Tralee Urban Sanitary District. In one of these, Corkaguiny, it was estimated that if the full charge for the accident were levied, the rating for the whole year would reach a figure of over 12s. in the £1. Hon. Members, therefore, would see that there was a case of serious hardship upon a very poor district. When his hon. Friend the Member for West Kerry first mentioned this matter to him he (Sir T. Esmonde) proposed that the Government should lend a sum of £5,000 for the purpose of meeting the expenses. He (Sir J. T. Hibbert) naturally felt great sympathy with the object which it was desired to achieve, but it was found that the Government had no power to lend money for this purpose, and on considering all the facts of the case he suggested to the hon. Member that instead of lending the money the Government should give half the amount for which the district was liable. Although this proceeding might be thought to create a bad precedent, he did not think it was likely that any railway would run into the risk of accident for the purpose of obtaining a compassionate grant in aid, and he thought, therefore, that they might safely make the grant.

Vote agreed to.

CLASS II.

Motion made, and Question proposed,

"That a sum, not exceeding £2,764, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for the Salaries and Expenses of the Household of the Lord Lieutenant of Ireland."

MR. T. W. RUSSELL (Tyrone, S.) said, it had been arranged with the Secretary to the Treasury that the Votes for the Chief Secretary's Office, the Local Government Board, and the Constabulary should be taken that day, and he did not think the House should be asked to take this Vote now without notice.

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): Notice was given last night that we should take this Vote as the first Order of the Day, and there was no notice of any Amendments put down.

*MR. T. W. RUSSELL said, the reason no notice of Amendment was put down was that the Secretary to the Treasury had made an arrangement that only the three Votes he had mentioned should be taken. Of course, if he had known that the Vote for the Lord Lieutenant's Household would be taken he should have put down an Amendment. He hoped, under these circumstances, the Vote would not be taken.

MR. SEXTON (Kerry, N.) thought that a non-contentious Vote like this would not have been objected to, and he would like to ask what was in connection with the Lord Lieutenant's Household that the hon. Gentleman, as a member of the Unionist Party, objected to? Did the hon. Member object to there being a Lord Lieutenant in Ireland, and, if he did not, did he object to the Lord Lieutenant's Household being paid? Surely the hon. Gentleman would see that the taking of this Vote did not substantially interfere with the arrangement that had been made, and that it might be allowed to pass.

MR. T. W. RUSSELL did not object to the payment of the Lord Lieutenant's Household, but thought that only the Votes with regard to which an arrangement had been made should be discussed.

MR. SEXTON: I am not defending this Vote, but I do not think that the taking of it now will interfere with the arrangements that certain Votes should be discussed. Nobody, not even the hon. Member himself, anticipated that this Vote would require discussion, and therefore I submit that the arrangement would be substantially carried out if this Vote were taken.

SIR J. T. HIBBERT said, it was quite true that an arrangement with regard to these Votes had been come to, but the Chief Secretary wished to get this and another Vote through, and as he presumed they were not contentious he agreed. He did not see how that could interfere with the arrangement at all. It was quite true he did agree with the hon. Member for South Tyrone to put down these three Votes.

MR. CARSON (Dublin University) said, hon. Members had prepared their facts with regard to the particular Vote for the Chief Secretary's salary. Surely it was a breach of faith to insist that another Vote should be taken. He did not know whether the Vote for the Lord Lieutenant's Household was contentious or not, but at any rate hon. Members had a right to criticise or discuss it.

MR. J. MORLEY: Hon. Gentlemen are making a very bad start with the afternoon's discussion. I assumed that the Vote would meet with no resistance; but if I am told by the hon. and learned Gentleman and the Member for South Tyrone that serious objection is to be taken to the substance of the Vote, I will advise its withdrawal. Are we to understand that serious Amendments are to be moved to the Vote, or is the Vote non-contentious?

*MR. T. W. RUSSELL said, strictly speaking, the Vote was non-contentious, but it had always been open to discussion, and he wished for time to consider the Vote. If it had come within the arrangement made with the Secretary to the Treasury he should have been ready to discuss it if he had thought discussion necessary. But he objected to the Government seeking to take a Vote not included in the arrangement, and about which there might be discussion. It seemed to him that it was the Government who were beginning the day badly.

MR. J. MORLEY: I do not want to be a party to wasting the time of the Committee. If the hon. Gentleman takes up the position that this Vote ought to be seriously and abundantly discussed, so be it.

MR. T. W. RUSSELL: I did not say so.

MR. J. MORLEY: I will, under the circumstances, advise the postponement of the Vote, and, in order to test the sincerity of the speeches made by the hon. and learned Gentleman opposite and the Member for South Tyrone, I will await with curiosity the observations and Amendments which they may think fit to bring before the Committee when the Vote comes on again.

MR. CARSON desired to say a word with reference to the temper the Chief Secretary had shown thus early in the day. He did not care whether the right hon. Gentleman had curiosity as to what took place on the future stages of the Vote. He had not the slightest objection to the right hon. Gentleman having that curiosity if it amused him. His point was this: The Government had agreed to put down certain Votes for that day. These Votes had been looked into, and no others. For some reason or other it had been proposed to rush through the Vote for the Lord Lieutenant's Household at the commencement of the Sitting. He must refuse to discuss a Vote which did not come within the arrangement made. He said nothing as to the discussion which might take place on the Lord Lieutenant's Vote later on. It might be that there would be none, but the Committee had a right to look into that Vote and scrutinise it if necessary.

Motion, by leave, withdrawn.

2. Motion made, and Question proposed,

"That a sum, not exceeding £27,715, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March, 1895, for the Salaries and Expenses of the Offices of the Chief Secretary to the Lord Lieutenant in Dublin and London, and Subordinate Departments."

*MR. ARNOLD-FORSTER (Belfast, W.) said, he was glad the Government had given them the opportunity of discussing the administration of the Chief Secretary in Ireland at that period, though he could have wished that a better day had been given for the purpose. He was aware that they had from time to time discussions on the administration of the law in Ireland, and it had been said that those discussions had no result. In one sense that was true. The Unionists had not succeeded in altering the policy which was responsible for that administration of the law. That, of course, would not be attained until they had forced the present Administration out of Office. But they had succeeded in doing all that they had anticipated they would be able to do in calling attention from time to time to what was going on in Ireland under the present Administration; and they had made it absolutely certain that it should not be quoted against Unionists that they had, without protest, acquiesced in that administration and the results that had followed from it. In criticising the administration of the Chief Secretary they were brought face to face with two important facts—first, that if there was peace in Ireland, that peace, to the extent to which it existed, was being purchased at too large a sacrifice of principle; and, secondly, that the concession made by Her Majesty's Government, in order to secure it that peace, was breaking down. There was a general belief that material facts as to the real condition of Ireland at present had been withheld, though perhaps not intentionally by the Government. Undoubtedly there were things taken place in Ireland now, and had been taking place during the last few months, of which the country was unaware, and which the country would certainly gravely object to if they came to its knowledge; and so far as the Unionists were able they intended to put those facts before the country. They were led to believe that there was at present a serious recrudescence of a certain kind of crime in Ireland which was likely to become more serious in the future. That recrudescence of crime had taken place for two reasons. It arose because, in the first place, the right hon. Gentleman's Irish colleagues had intimated that it was necessary that there should be such a recrudescence. One of these gentlemen stated that "the vile grabber was again holding his head erect and stalking through the land worse than ever." That meant that the Queen's subjects in Ireland were carrying out their own wishes under the law, irrespective of the dictation of certain illegal or *quasi*-legal Associations. Persons were taking evicted farms in Ireland, as they had a perfect legal right to do, and they all knew that that offence, as it was called, was punishable by all the penalties of the Land League code. He proposed to show later on that these penalties were being enforced. The increase of crime arose also from the fact that there was a reluctance or inability on the part of the Executive Government to interfere with and check that crime. He did not make that statement solely on his own responsibility. They had the definite authority of the Member for East Mayo for that statement. That hon. Member had declared that if it were possible for a man to live on an evicted farm the fault was wholly and entirely on the side of the men who wished to turn him out, and was in no sense attributable to the Government or the Chief Secretary; that, in fact, if pressure—illegal pressure—was not brought to bear to turn the man out of the holding which he had legally got, it was not the Government that prevented it, but it had not been applied by the people themselves. He thought this was a matter the House had a right to take serious notice of. Here was the Member for East Mayo—a person well acquainted with the counsels of the Government, and well able to influence the counsels of the Government—stating at public meetings that the only thing which stood between the occupants of evicted farms and the exercise of this terrible social tyranny was the want of will to apply it on the part of the people themselves. They had, the other day, the clear statement of the Chief Secretary that those who incited to or joined in boycotting were guilty of an illegal act. He wished to show that that illegal act was taking place day after day and week after week in Ireland; that the persons taking part in it were the supporters in the House and outside the House of the right hon. Gentleman, and that it was committed without any protest by any responsible Member of the Government, and that there was a practical immunity from punishment of the persons that took part in those illegal acts. He was sure that the Committee did not realise the character and the amount of those offences. Of course, the information he had at his disposal could not be as complete as the information of the Chief Secretary; though he was bound to say that, in some recent cases of outrage to which the attention of the House had been called, the facts produced by himself and his friends were undoubtedly more correct than the facts of the Chief Secretary, and that his facts gave a totally different impression of those outrages from that which the right hon. Gentleman had conveyed to the House. He had made what inquiries he could, but of course his inquiries must be imperfect, and there must be many cases of crime that escaped his notice. With regard to the cases that had come under his own observation during the last two months, he found there had been in one district no less than 37 cases of assault on persons and damage to property, the persons assaulted and the property damaged being of the class which had been made the subject of denunciation by hon. Members opposite. He found that, concurrently with these cases, there had been no less than 45 cases of denunciation of persons by name, and in the great majority of cases these denunciations had been accompanied in the same district by outrages.

MR. J. MORLEY: I must ask the hon. Member to state particularly the districts he refers to, otherwise it will be impossible for me to answer him.

MR. ARNOLD-FORSTER said, that with a few exceptions the cases were taken from Munster.

MR. J. MORLEY: I must press for some more particular information than that.

MR. ARNOLD-FORSTER said, the majority of the cases in question occurred in the Counties of Cork, Kerry, Limerick, and Clare. As a rule, he had not prosecuted his researches beyond those counties. He should like to give some idea of the offences which had been committed. Houses had been attacked and broken into; servants had been ordered to leave a house; a house had been burned; horses maliciously wounded; two bullocks killed; eight head of cattle poisoned. He did not think it was necessary for his argument that he should go through the entire list of outrages, but he should like to notice the denunciations of which those outrages were the outcome. Here was a specimen of the kind of denunciation which was indulged in week after week in Ireland, and of which outrage was the natural outcome—

> "A little active boycotting, a refusal on the part of shopkeepers to supply him with food, would bring him to his senses."

That was a deliberate incitement to bring a man to his senses by the method of starvation. The Very Rev. Canon Doyle referred to a man who had taken an evicted farm as "a loathsome creature," and denounced people who walked and drank with him; and the remarks of the rev. gentleman were quoted at a meeting in Limerick as an illustration of the manner in which another individual who had taken an evicted farm in that county should be treated. The Chairman of the Limerick Poor Law Guardians called on the people openly to boycott a named individual, and to have no communication with him. In another case the people were advised by a rev. gentleman

> "neither to borrow nor lend, talk nor walk with these land-grabbers . . . in a word, to make it hot for them."

It had been suggested that the meetings in connection with which such denunciations were published did not actually take place. It was quite true that there were newspapers in Ireland with so little sense of the honour of journalism as to publish meetings which never took place, but the denunciations, being published in the local newspapers, were just as effectual as if they were pronounced at public meetings. The Chief Secretary said it was impossible to interfere with the action of Boards of Guardians when they discussed boycotting resolutions. Elected Bodies, like the Guardians, in Ireland were using their power to assist in the performance of admittedly illegal acts; they put on the agendas of their meetings illegal resolutions, which were passed, entered on the minutes, and circulated in the local papers. The right hon. Gentleman, if he could do nothing else, might at least raise a protest against the practice, which amounted to a conspiracy against the Queen's subjects in Ireland. But no protest was made against these things by the Chief Secretary, who merely said that crime did not follow, and it was better to leave the matter alone. He denied that it was right to make such a surrender to illegal acts, and he also refused to admit that the denunciations of land-grabbing were not followed by actual crime, for as a matter of fact there had been a large and serious outbreak of acts of violence in consequence. They had also got to remember that those denunciations were pronounced for one purpose, and one only—to enforce a code of law made up, not by Parliament, but by hon. Members opposite—and it was obvious they were more likely to be effective under this than under any previous Government, for the simple reason that the objects of those denunciations knew their chances of being supported by the Executive Government were *nil*, and that the sooner they surrendered the more likely they were to escape outrage. The Chief Secretary should not wait until crime was committed before he took action. But crime did follow those denunciations to a much larger extent than the Committee supposed. There was the case of the meeting at Tagoat, to which the attention of the Chief Secretary had been called. That meeting was held for the specific object of denouncing a particular individual by name; and he was denounced by name. A question was asked in the House about the meeting; and the Chief Secretary, in reply, stated that no one more regretted the bringing of the matter into the House than the man who had been denounced; but it was shown that the matter had been brought before the House at the express request of the man who had been denounced. It was then said that no crime had followed the denunciation. Instantly, the hon. Member for South Tyrone produced a letter which gave chapter and verse for the injuries which had been inflicted on the man in consequence of those denunciations. These were material matters on which the Chief Secretary was misinformed. It should be remembered also that the principal speaker at the meeting was a colleague of the right hon. Gentleman—an hon. Member who sat opposite, and who shared the Chief Secretary's views with regard to the Irish Question. He thought they ought to have a firm and strong protest from the Government against those things, and the hon. Member for East Mayo ought not to be in a position to say in Ireland that no objection was taken to those courses by the Chief Secretary. With regard to Clare, he had to say, that it was rather unfortunate that the pronouncement of the Judges with regard to that county had but little effect, and that the Chief Secretary had thought it his duty to say things of those Judge, which those who knew the Judges deeply regretted. One of them in particular, advanced in years, had carried his life in his hands in some districts in Ireland. [*Cries of* "Name!"] It was Mr. Justice O'Brien. ["No, no!"] Yes; and he still did so. Hon. Gentlemen said "no," but it was a well-known fact. The right hon. Gentleman the Chief Secretary knew what he was about when he sent policemen to protect the life of this Judge. It was unfortunate that these learned Judges should be spoken of in the House in the terms that the Chief Secretary had sometimes thought it his duty to adopt—as if things were not bad enough in Ireland without aggravating them in this way. Leaving out of account the Chief Secretary's remarks the condition of the County Clare was very bad, though the House was to a certain extent misled in the matter through the imperfect information of the Chief Secretary. The right hon. Gentleman had told them over and over again that the Crimes Act did nothing in the County of Clare; but there could not be a greater delusion. He (Mr. Arnold-Forster) challenged contradiction when he said that if the right hon. Gentleman applied to the Chief Constable of Ennis he would be able to get from him a list of some fourscore men who in consequence of the knowledge of the private inquiry clauses of the Crimes Act had quitted County Clare, and had remained away from that area a long time, if not permanently. It was idle to say that the Crimes Act had been without effect in County Clare. The right hon. Gentleman said that the figures of crime there were very low, and that, no doubt, was a very satisfactory state of things as compared with the state of things which prevailed eight or nine years ago. It should be pointed out, however, that the improvement had not been effected by the right hon. Gentleman. It was effected by the introduction of the Crimes Act. [*Laughter.*] Hon. Gentlemen did not seem to accept the fact, but there was no doubt about it. The figures showed that crime in the county fell on the passing of the Act. He was delighted that the right hon. Gentleman had been enabled to maintain a low level of crime; but he should have been disappointed if that had not been the case, for the right hon. Gentleman had already told them he had had the assistance of the goodwill of those who previously committed crime. ["No, no!"] Well, he would withdraw that statement, and would substitute for it those who controlled crime. The reduction was not primarily or to any large extent due to the right hon. Gentleman. However it might be, law, as they understood it, did not exist in the county. It was "go as you please." They were carrying out the law of the National Federation in the county, and the people had to submit, but to suppose that people derived any protection from the law was an error. Within a certain period there had been 117 offences, five trials, and one conviction. Now he came to County Kerry, where they were told there was some sort of law prevailing. He had the other day questioned the Chief Secretary as to Sheriffs' seizures in County Kerry, and he had learnt that there had been seven seizures by the Sheriff, seven rescues, and seven failures to enforce justice. The rescues were accompanied with violence, in which policemen and others were struck with stones and had their heads cut, but, although cases were sent for trial, no conviction could be obtained. He regretted that the Government had not seen their way to prosecute for the violence as well as for the rescue. The fact remained that the enforcement of the law in the county was at a standstill. There could not be a greater percentage of failures of justice than a total failure of seven cases out of seven cases. In Cork there had been the horrible murder near Newmarket. That matter was *sub judice*, therefore he would not pursue it; but he would make this one remark. The right hon. Gentleman had told them that the murder was not popular in the neighbourhood and that it had been denounced by the parish priest. If he could hear of a priest lifting up his hand to do one Christian act for the protection of men who were hunted, persecuted, and whose life was made a burden to them, he would attach more value to priestly denunciations; but the denunciation did not come until a man had been murdered or crippled for life. They knew that in the town of Newmarket, three years ago, under a change of venue, two persons were convicted of brutally assaulting an old man, whom they nearly beat to death. The offence of this old man was exactly that for which the murder recently took place. The persons who committed the assault were tried, convicted, and sentenced to three years' penal servitude, and they came out of prison recently and returned to the town of Newmarket. They were received with acclamation, with bands and torchlight processions, on their entry into the town. And what had happened? He had seen it stated that one of the persons who had been released had now been re-arrested in connection with the charge of murder.

MR. J. MORLEY: The hon. Member is entirely misinformed.

MR. ARNOLD-FORSTER said, that did not in the least touch his argument, which was that the only title to esteem which the men who had this popular reception possessed was that they had been guilty of exactly the same crime as that the Committee were asked to believe they so regretted and united to denounce. In the County of Limerick he found that there had been a particularly large crop of cases of denunciation of individuals by name, and persons holding official positions had taken part in such denunciations. He would refrain from giving the names, but he had particulars of no fewer than 45 cases of denunciation of persons by name. In Limerick what hon. Members opposite foretold was coming true, and a deliberate attempt was being made to induce persons to refrain from carrying out their natural desire to take farms. He saw the other day a letter from a man, not in Limerick, but in a neighbouring county, who had taken a farm, paid a large premium, and had intended to hold the farm in perfect agreement with the tenant. An hon. Member, however, had gone down, organised a movement, and brought pressure to bear, and the man in his letter said that he had decided to give up the farm. The Committee knew perfectly well that people in Ireland would not care a snap of the fingers for the persuasion of hon. Members opposite if it were not perfectly well known that the organisations that were in existence had power to inflict penalties, and that they were inflicting penalties in cases of refusal to obey their orders. What did the Government do? As far as he could make out, absolutely nothing. There was no law in Kerry; there was no law in Clare. [*Home Rule laughter.*] There was certainly no law except such laws as hon. Members opposite chose to enforce. If hon. Members opposite allowed a case to be tried and adjudicated upon, no doubt it was adjudicated upon. He was fortified by the facts, and he repeated that there was no law in Kerry and no law in Clare. Very much the same thing might be said with regard to agrarian cases in Limerick and Cork. When they had the assurance of Members opposite that failure to enforce the law was part of the policy of Her Majesty's Government, what else could be expected? A man named O'Leary was released from gaol the other day. He had been sentenced to a long term of penal servitude because he had been found guilty of being connected with one of the most cruel and brutal murders that had taken place in Ireland for many years. He had now been released a year and one month before the time when his sentence expired. It would be ungracious for any Member to protest against the exercise of the prerogative of mercy under ordinary circumstances, but he thought that a more unsuitable time than the present could not have been found for the display of the clemency of the Crown. To say that the other persons who were sentenced at the same time had been released was no argument against the release of this man, inasmuch as he had been sentenced to a longer term than the rest because his offence was greater. He (Mr. Arnold-Forster) regretted that he had been released before his time. As to the pretence of the Chief Secretary for Ireland that he was doing something to protect people by enforcing his new Regulations with regard to the conduct of meetings, it was too absurd for argument. Meetings that were summoned for an illegal purpose and to do an illegal act were being held in Ireland. They were called to denounce individuals and to enforce the law of hon. Members opposite. If they were not illegal, of course the Government would have no right to interfere with them. The persons conducting these meetings were told that they were not to be held on the spot on which they were called, and then two policemen at the head of a column of the persons attended, paced off step by step what was called a statutory mile of 1,760 yards, then, within view of the spot from which the procession started, the meeting was held. The whole thing was an absolutely crying absurdity. If it was wrong to hold the meeting at the place originally fixed, it did not make it a bit more right to go through the farce of transporting it to a spot a mile away. He knew how much the right hon. Gentleman (Mr. J. Morley) depended upon the support of hon. Gentlemen opposite; but he wished to know whether the result was to be that acts were to be committed which, according to the right hon. Gentleman's own statement, were illegal Acts, by men who were his supporters in the House of Commons, without a single word of protest either in or out of the House? If so, hon. Members were bound to come to the conclusion that the hon. Member for Mayo was right, and that there was an intention on the part of the Government to let matters slide until the end of this Administration; that they wished to have as little trouble as they possibly could, and to keep things as dark as they possibly could, so that they could go to the country and say later on, "We prophesy that you will have a great outburst of crime, but we have kept things so quiet during our time that you have heard nothing about crime in Ireland." He wanted the right hon. Gentleman to have an opportunity of saying what he thought of hon. Gentlemen opposite taking part, as they were doing all over the South and West of Ireland, in a series of illegal acts, and he therefore moved the reduction of the Vote by £2,000.

Motion made, and Question proposed, "That Item A, Salaries, be reduced by £2,000, in respect of the Salary of the Chief Secretary to the Lord Lieutenant." — (*Mr. Arnold-Forster.*)

*Mr. T. W. RUSSELL said, he rather regretted that he should have got into conflict with the Chief Secretary for Ireland (Mr. J. Morley) at the opening of the Sitting, as nothing had been further from his intention. He had come down to the House prepared, in the first place, to challenge the political side of the Chief Secretary's Department, and, in the second place, to raise two not unimportant points in connection with the subordinate Department of his Office. He had intended to refer to the Report of Drs. Courtney and O'Farrell respecting the Lunacy Department, and he had also proposed to raise a question respecting the alienation of £15,000 from the purposes of the Intermediate Education Board to the purpose of founding a Veterinary College. He would refer first to the question of breaches of the law. When the question was raised 12 months ago a rather curious circumstance occurred. On the 24th of August, 1893, a question was raised in the House as to the number of public meetings that had been suppressed in Ireland during the right hon. Gentleman's tenure of Office up to that date, and the Chief Secretary's reply was that 16 such meetings had been suppressed.

Mr. J. MORLEY: Interfered with.

Mr. T. W. RUSSELL said that, as a matter of fact, some were suppressed and some were differently treated. If some of them had not been suppressed the right hon. Gentleman's language went the length of proving that they ought to have been suppressed outright. The Chief Secretary stated that 16 meetings had been interfered with since the 22nd of August, 1892, on the ground of anticipated intimidation in connection with evicted farms. Three weeks later, on the 14th of September, when the Vote for his Office was under discussion, the Chief Secretary for Ireland said—

> "It was said he suppressed 16 meetings. Those meetings were for, beyond all doubt, an illegal purpose."

Well, a change suddenly came over the mind of the Chief Secretary in this matter. He seemed to have become rather sensitive about the charge of interfering with public meetings. In this he was totally unlike the right hon. Gentleman the Leader of the Opposition (Mr. A. J. Balfour), who had suppressed illegal meetings without a qualm of conscience, and had never varied in his conduct in regard to them, notwithstanding all the shafts that had been hurled at him from below the Opposition Gangway. The present Chief Secretary inaugurated a new method of procedure by making Rules for illegal meetings in Ireland. On the 24th of August, 1893, the *Freeman's Journal* contained a paragraph stating that Mr. John O'Dowd proceeded to a place in Sligo, lying "convenient to an evicted farm in East Mayo," for the purpose of organising a branch of the National Federation there. The police stated that any attempt to hold a meeting within a mile of the place would be prevented. This was the inauguration of what had come to be known in Ireland as "Morley's mile." Some of the things that occurred in Ireland were very comic, but he (Mr. T. W. Russell) thought that the most comical thing ever invented in Ireland was "Morley's mile." Another case was reported in *The Freeman's Journal* in February. It was stated that at a place near Lismore in Waterford a meeting was held near an evicted farm. The district officer of police refused to permit the meeting to be held within a mile of the farm. At a place three-quarters of a mile from the farm the procession was stopped. Mr. Flynn, M.P., came up and said—

> "I want to know by what authority I am stopped—by whose authority do the police intend to prevent our holding a perfectly legal meeting?"

On being informed that the orders were from the Chief Secretary of Ireland, and that no meeting could be held there, they at once marched the gathering of people from Glencross to the town of Lismore, distant about a mile, where the meeting passed off undisturbed by any interference on the part of the police—a meeting which would have been absolutely illegal according to the Chief Secretary's own statement if held at Glencross. What could be more absurd than that a meeting absolutely illegal when held in one place became perfectly legal if held at a short distance. This was the view of the question taken by *The Freeman's Journal*, which declared that of all the absurd things in the way of effective reform that had been introduced by the Castle authorities, this proclamation was the most absurd that a meeting called for a particular and declared purpose should be considered as having been called for a legal or illegal purpose, solely upon the ground of where it was to be held. In an article that appeared in *United Ireland*, it was said that—

> "Of course, the permanent officials were said to be the persons really responsible for the interference of the police, but, as a matter of fact, they all knew that they had acted on orders that had been given by the right hon. Gentleman the Chief Secretary for Ireland. What was his object in ordering the police to attend these meetings? Simply that the force might be ready at hand in order to assist the land-grabbers."

He would mention another case where a meeting was convened in a private field adjoining an evicted farm situated near Limerick. There, again, the police interfered, and the people marched in order back again into the town, where they were allowed without further molestation to hold the meeting about a mile away as they wished. On another occasion the police interfered with a meeting held in the County of Cork. A force of police was present, under Mr. St. George and told them to "move on." Someone in the crowd realising the comical aspect of the situation, and struck by a "happy thought," suggested that, as they had to go "Morley's mile," they had better follow the example of the street preachers in Cork,and hold a moving meeting and keep talking all the time. The police then put the crowd into marching order, and they proceeded back to the town, getting the object of their meeting thoroughly discussed on their way there. [*Laughter.*] All this was, he agreed, exceedingly laughable. Why were these meetings prohibited? The Chief Secretary for Ireland said they could not be allowed, because they were called for the purpose of intimidation and boycotting. If that were the real ground on which they were objected to, how was their intimidating effect lessened by the fact that they were held in another spot only a mile distant? The whole thing, he submitted, was perfectly monstrous and absolutely absurd, and was an unjustifiable attempt to interfere with the liberty of the Irish people. It was impossible for the right hon. Gentleman to maintain his objection to meetings on that ground alone, for meetings were convened every Sunday, and were treated in this way, and yet the right hon. Gentleman himself was not willing to admit that the number of cases of intimidation and boycotting was on the increase. The Chief Secretary had ordered that no meeting in Ireland should be considered unlawful if held at a distance of more than a mile from the farm in reference to which the meeting had been called; and that no one must in any of the speeches delivered be denounced by name. The right hon. Gentleman stated, however, in answer to a question put to him the other day, that he believed no harm really followed from these meetings. As to the proviso that no one should be denounced by name, speakers were easily able to avoid doing so, as everybody in the crowd knew perfectly well the persons against whom they wished to level any particular remarks. *The Wexford People* on the 16th of May reported that a meeting had been arranged with a view of intimidating Mr. Burns Thomas, who had taken three evicted farms in the neighbourhood. There the man's name was mentioned, and the whole proceedings with regard to taking the farms was discussed. Subsequently, when the meeting was held on the 23rd of May, the usual plan was carried out, and nobody was mentioned by name. When the hon. Member for Wexford asked the right hon. Gentleman the other day why he had not interfered with a particular meeting, he replied because he believed that the opinions that had been uttered were those which were approved of and carried out by the Primrose League, and he challenged him to substantiate that statement on that occasion. He did not believe that the kind of advice that the Primrose League would offer would ever be given at any of the class of meetings they were then considering. The hon. Member for Wexford had pointed out plainly that the remedy for the evil was really in the hands of the tenants themselves, if they would unite to carry it through. No man, he said, would grab a farm unless he saw his way to making a profit by so doing, and no one could work a farm successfully unless he could get men to help him and could find a market for his produce. If the people would not go near the land-grabber, would not buy any produce he sent into the market, and would pass him by, in short, as an unclean thing, then land-grabbing would cease to exist. That was the old leper argument of Mr. Parnell, and such a statement as that was not likely to be made by any member of the Primrose League. The right hon. Gentleman seemed incredulous, but could he produce the report of any speech delivered at a Primrose League meeting that enunciated such principles? The right hon. Gentleman had said that no harm was done by these meetings. That was because he relied upon the information of the police. He could remember the time when hon. Members opposite would not have been willing that the Chief Secretary for Ireland should rely upon police information. The Reports the right hon. Gentleman got from the police did not necessarily cover the whole of the facts of the situation. The police reported to the right hon. Gentleman that all seemed to be going on well, and that no violence was being used; but what the actual facts of the situation, and what the torture these people had to undergo, because they did a legal act, the police could not know. Take a case which had occurred in the North of Ireland. A man who had purchased his holding under the Ashbourne Act failed in his instalments, and the Land Commission evicted him in consequence. Another man purchased the farm. That gentleman had been attacked in consequence, and had written informing him of the fact that his house had been partially wrecked, for which he applied for and obtained compensation on the ground that the injury was malicious. Since then, a meeting of the National Federation had been held to denounce land-grabbing, and he was named as a person to be boycotted, and notices to that effect were posted. The writer concluded—

> "The Constabulary know the men engaged in this business perfectly well."

Here, then, an Act was passed to enable tenants to become the owners of their holdings; British credit was freely placed at their disposal for that purpose; a man availed himself of the liberality of Parliament to purchase, but got behindhand with his instalments, the Land Commission, who never proceeded to extremities until they were compelled, turned him out, and another man purchased the reversion, thereby saving loss to the British taxpayer. He went into possession, and was at once denounced as a land-grabber; placards were posted on the Roman Catholic Chapel gates, and life was made a burden to him because he did a thing which that House ought to protect him for doing. Next, he would take the case of Mr. Bradley, a miller, in Kilkenny. A man called Mahoney was evicted from a farm, and, after the farm had been derelict for some years, Mr. Bradley took it. A meeting was held, and this gentleman was denounced, and the whole machinery of boycotting was put into operation against him for doing a perfectly legal act. The Chief Secretary said that no harm had come from these meetings because the persons who took evicted farms were not mentioned by name; but what did Mr. Bradley say? Writing on February 19, 1894, immediately after the meeting, he said—

> "The annoyance and loss I have been subjected to are mainly negative. I wanted a millwright, and he would not work for me; the smith refused to shoe my horses, the shoemaker refused to work for my family, my herdsmen were threatened and wanted to leave my employment, two of my men have died of influenza since Christmas."

[*Loud Nationalist laughter*]—of course, that was very funny to hon. Members opposite, but let them listen to what followed—

> "and I have been unable to replace them, because of intimidation."

What was there to laugh at in that?

> "The greatest pecuniary loss I am under is from my mill being totally boycotted."

The right hon. Gentleman would not accuse him that day of making general statements. He had given facts with which the right hon. Gentleman could deal, and he would be interested to know what answer could be given. Reverting again to the question of the meetings themselves, he had called the attention of the Committee to what seemed to be an understanding between the right hon. Gentleman and some hon. Members on the other side of the House. Speaking at Nenagh in April last, the hon. Member for East Mayo said he was told that evicted farms were being taken in some parts of Ireland, but he trusted not there. "If they are being taken"—that was to say, if people were doing a perfectly lawful thing—"it is not the fault of the Government." This was a supporter of the Government speaking for them, an influential supporter, and one they could not well do without—

> "It is not the fault of the Government, but the fault of the people, and I am not afraid to tell the people they are not working hard enough."

He advised them to organise on the old lines and to follow the old practices and principles—"You are free to do it now; do not blame the Government, but examine your own consciences." [*Laughter.*] The hon. Member for Roscommon laughed. That was about all he was capable of doing in that House.

MR. BODKIN (Roscommon, N.): I rise to a point of Order. I trust it is part of the privileges of the House that if a ludicrous speech is made, if a ludicrous exhibition is made, hon. Members may laugh. The hon. Member's speech is comical from beginning to end; but if, as the hon. Member says, his speech is intended to be blood-curdling, I will take care not to laugh again.

*MR. T. W. RUSSELL said, that while the hon. Member was perfectly entitled to laugh, he himself was equally entitled to say that that was generally the hon. Member's contribution to the proceedings of the House. What were the "old lines" and the "old practices" which the hon. Member for East Mayo recommended? Beyond doubt, everyone who heard him at the meeting knew perfectly well that the "old lines" and the "old practices" were the old lines and the old practices of the Land League. He was not going to say that, in using those words, the hon. Member intended to advise the people to go back to outrage and to crime, for certainly the hon. Member did nothing except advise the people to go back to intimidation and boycotting, but those practices had in the past resulted in outrage and crime. They had the authority of the late Prime Minister for the statement made at the Table of the House of Commons that the ultimate sanction of boycotting, that which stood behind it, and which alone could make it effective, was murder. Was the hon. Member for

East Mayo correct when he said that it was not the fault of the Government that people took these evicted farms, but the fault of the people themselves in not taking the old course, which was followed by outrage and crime? These meetings were being held all over Ireland every Sunday. The Chief Secretary had asked him whether a meeting held in Palace Yard would be intimidatory to the people in Limerick? Certainly not; but it would be a much better analogy to ask the right hon. Gentleman what would be thought by Scotchmen if the Secretary for Scotland declared a meeting held at one end of Prince's Street, Edinburgh, which was about a mile long, to be legal and illegal at the other. That was exactly what was being done in Ireland every Sunday. He had mentioned four typical cases, but he could bring dozens of cases where the lives of people were made unendurable by the proceedings of these meetings, and yet the right hon. Gentleman said there was no boycotting and no intimidation in Ireland. He was glad of this opportunity of having it threshed out on the floor of the House. Then there was another question—that of agrarian crime. As to agrarian crime, he did not intend to enter into any controversy with the Chief Secretary on the question as to whether agrarian crime was worse in the time of the last Ministry than in that of the present. That comparison and the classification of crime were very difficult questions, and errors might have been made at Dublin Castle. There had been a steady decrease in that class of crime since 1889, covering a period of both Governments, and the commencement of the decrease was due to the effectual working of the Crimes Act. Everybody knew, too, that long before the last Government left Office the stringency of the Act had been much modified. In the year ended December 31, 1890, there were 519 agrarian cases in Ireland, of which 440 were neither made amenable nor convicted; in 1891 there were 472, of which 420 were not made amenable or convicted; in 1892 there were 405 cases, and 362 were not made amenable or convicted; and in 1893 there were 380 cases, of which 315 were not made amenable or convicted. This was a question which should be considered apart from all political controversy, and he held it to be a tremendously serious fact that this great mass of agrarian crime could not be reached by the machinery of the Government. He would next consider the statistics as they applied to the County of Clare and the Province of Munster. In the County of Clare in the year ending the 31st of December, 1890, there were 60 agrarian cases. There were four convictions, seven persons were made amendable but were not convicted, and in 49 cases no one was either made amenable or convicted. In 1891 there were 94 cases; three convictions, six made amenable but not convicted, and 85 cases in which no one was either made amenable or convicted.

Mr. J. MORLEY: What is the hon. Member quoting from?

Mr. T. W. RUSSELL: A Parliamentary Return.

Mr. J. MORLEY: Are the cases agrarian?

*Mr. T. W. RUSSELL: Yes, solely agrarian. In 1892 there were 78 cases in Clare. There was one conviction, four were made amenable but not convicted, and in 73 cases no persons were either made amenable or convicted. In 1893 there were 83 cases in the county with four convictions, six persons made amenable but not convicted, and no one made amenable or convicted in the remaining 73 cases. The Return given him by the Chief Secretary showed that for five months of this year there had been 28 agrarian crimes in Clare and only one conviction. Taking the whole Province of Munster he found that in the four years to which the figures he had quoted referred there were 1,067 agrarian crimes, and in 942 cases no one was either made amenable or convicted. Therefore, he said that apart altogether from Party politics, for people who had to live in Ireland these were most serious and suggestive figures, and he did not wonder at the Judge who presided at the recent Clare Assizes referring to them and commenting on the fact that many cases which were placed under the apparently innocent description of "other forms of intimidation" should more properly be described as "attempted murders." In one of the cases so innocently described 15 revolver shots were fired at a man. Surely that was something more than intimidation. This, of course, was a question of classification, and with that he would deal later on. The learned Judge also remarked on the fact that almost invariably the observation attached to the Report was that there was no clue to the offender.

MR. J. MORLEY: The learned Judge fell into an error when he said that 15 shots were fired at the man. The shots were not fired at him at all.

MR. T. W. RUSSELL said, that, at any any rate, the shots were fired, and he would like to have known the Judge's opinion as to whether or not they were directed against the man. There was a still more serious feature. Persons whose property was injured were afraid to put in claims for compensation, because if the facts came before an open Court they promptly received threatening letters. One peculiar feature in County Clare was that these threatening notices were printed, and surely it was impossible to put the case stronger than to state that a system had actually been devised of printing threatening notices. Was not this a most serious state of things for the people who had unfortunately to live there? On the question of the classification of the Returns, he had been a party to the despatch of a gentleman to Clare to make inquiries regarding three separate quarters of last year, and he would be glad to show the Chief Secretary that gentleman's return. For the quarter ending June 30, 1893, the official Return gave two cases of firing at the person, while the information of the gentleman to whom he referred gave three — the cases of Mr. Blood, Mr. Moloney, and Mr. Lynch; as regarded firing into dwellings, the official Return gave one case, while the independent Return supplied the particulars of two cases; there were five cases of firing at bailiffs, while the official Return was *nil*; and attacking houses, two, against none in the official Return. His informant gave, in all, 15 offences, all clearly agrarian, more than were given in the official Returns. If his information was correct, it was perfectly clear that the official Returns did not accurately show the real number of cases of agrarian crime. He would be glad to give the Chief Secretary the information which had been furnished to himself, in order that the right hon. Gentleman might verify the figures. There was only one other question to which he wished to refer. The Chief Secretary knew that there had been a very serious case in the City of Dublin. He referred to the case of Sheridan. An explosion took place and was immediately followed by a murder. The right hon. Gentleman had no difficulty in ordering a secret inquiry into the case.

MR. J. MORLEY: Sheridan was never brought before the secret inquiry.

MR. T. W. RUSSELL said, the fact remained that this man was charged with a grave offence; he was tried three times in Dublin, and each time the jury disagreed. Would the Law Officers of the Crown have put him on his trial three times unless they had felt they had a good case against him? Was not this a case in which the Chief Secretary might reasonably have asked for a change of venue? Instead of doing so, however, and rather than break through his rule of not giving a change of venue, the right hon. Gentleman put the responsibility upon the jurors of Dublin City. It was not to be wondered at that Dublin shopkeepers disagreed under all the circumstances. The course adopted by the right hon. Gentleman was not fair to the citizens of Dublin, and had resulted in Sheridan walking out of the dock a free man. He had given facts and authorities for everything he had stated, and he hoped the Committee would hear from the Chief Secretary that he intended to put an end to the intimidation, which was increasing owing to evicted farms being taken. The Evicted Tenants Bill had aroused the cupidity of the people of Ireland, and the good season of last year would also tend to make persons take evicted farms. He maintained that the Government, by adhering to their present policy, were absolutely destroying the tenants' rights under the Free Sale Clauses of the Land Acts, and were rendering it impossible for those men to sell the tenancy which Parliament had conferred upon them, or for them to go peaceably about their business. He did hope they would get an assurance that the mischievous practices now increasing in Ireland would be checked.

*MR. W. JOHNSTON (Belfast, S.) said, that in continuing this interesting Debate he did not intend to follow on the lines taken by the Mover and the Seconder of the Amendment, but to refer to one special subject—namely, the interference with street preaching in Cork.

MR. T. W. RUSSELL (Tyrone, S.): I beg, Sir, to call your attention to the fact that there are not 40 Members present.

Forty Members having come in,

THE CHAIRMAN called upon Mr. Johnston to continue, when——

MR. CALDWELL (Lanark, Mid) said : Upon a point of Order, Sir, I would ask you whether it is usual to count the House before 4 o'clock on a Wednesday?

THE CHAIRMAN: The House can be counted at any time, but it cannot be counted out before 4 o'clock.

*MR. W. JOHNSTON, continuing, said, that a considerable time had elapsed since a body of men, earnest and anxious for the good of their fellows, undertook to preach in the streets of Cork, according to their light, the Gospel of the grace of God. He did not intend on this occasion to rehearse the story of riot and outrage that occurred in consequence. But he wished to claim for these men the right under the British Constitution—when they were violating no law—to proclaim freely in the open air in any place and manner they liked that story of the emancipation of man which was given in the New Testament. One of the preachers, Mr. George Williams, was formerly in the Government service, and because he was unable to continue through ill health in that service he had retired. He had devoted himself to preaching, but it was attempted to muzzle his mouth and prevent him. As he had said, he would not go through the whole story of riot and outrage on that occasion. It was in the recollection of hon. Members that the disturbances began late in last year. At 3 o'clock on a Sunday afternoon a number of gentleman, including Mr. Williams, proceeded to conduct an open-air service. A crowd collected as usual. On that occasion one of the preachers was attacked. The Bible was snatched from his hand. Shouts were raised which were heard above the turmoil—shouts of "Burn it!" Some young fellows, hearing the shouts, acted on the suggestion, and set fire to the Bible. Surely it was a terrible state of things to occur in any country under the British flag.

THE CHAIRMAN : Order, order! I do not quite see how the hon. Member brings this up on the Vote of the salary of the Chief Secretary. As I understand, this question should be raised on the Constabulary Vote, which is also on the Paper.

MR. T. W. RUSSELL : On the point of Order, Sir. The Constabulary in this matter have been acting on the special instructions of the Chief Secretary.

THE CHAIRMAN : Very good.

*MR. W. JOHNSTON said, that in relation to the action of the police in another matter, which had been discussed in *The Freeman's Journal*, the Chief Secretary had cheered the statement of the Member for South Tyrone that the right hon. Gentleman was responsible for the conduct of the Constabulary. On the occasion of the disturbances at Cork there was an expression of opinion published in a newspaper, signed by "A Catholic and a Nationalist," of Cork, and written on New Year's Eve. The writer protested against the interference which there had been with the public rights. He wrote—

> "Standing at this place interferes with nobody, and it is never used by the public, especially on Sundays. Then the preachers offend nobody as far as I know. They do not attack the Catholic, nor any other sect. They confine themselves purely and simply to the Gospel, and I understand that the Testament usually used by them is the Catholic, or Douay version. The so-called Catholics who go there to howl down the preachers are merely howling down their own Bible."

This independent witness went on to say that certain parties in Cork were very one-sided in their action. He said—

> "We should not forget that the same police who hunted the preachers were engaged not very long ago in protecting political preachers in Great Georges Street and in positively refusing citizens to approach their own homes or go on their business while Mr. Wm. O'Brien was making a speech to his police-protected audience. What explanation the police can offer of their change of tactics it is hard to say. Surely the laws as to street obstruction have not been changed of late."

He (Mr. Johnston) did not complain of the action of the police in protecting the hon. Member. But he did complain that the same police should interfere with the freedom of speech in Cork which should be freely exercised on a Sunday in that place. His opinion on this subject was shared by others. This he would show by an authority which he ventured to say would not be disputed by hon. Members on that side of the House. He held in his hand a letter which was written on January 22 in this year. The writer said—

> "I contend that whether these preachers are 'self-constituted' evangelists or regular ministers of some Church or sect, they have as much right to preach in the streets or squares of an Irish town as we Irish Nationalists have to hold our meetings and to propagate our political views, say in England, Scotland, and Wales. To deny such a right to these preachers is to proclaim the principle of coercion and to justify the policy against which we, as a people, have fought many a stubborn and successful battle. But there is besides the question of right the considerations of courtesy and fair play. The population of Cork is not all of one religious creed. There is a comparatively large Protestant element in your city, and as it is a well-known practice among certain Protestant sects to adopt street preaching as one of their forms of worship, there ought, on this ground alone, to be a claim for the toleration of those of other creeds and practices which should render scenes like those of Sunday impossible in any civilised community like that of Cork."

This letter concludes with the words—

> "Whatever may be the local and immediate causes which may possibly modify the character of yesterday's sickening scenes, there will be only one opinion formed in the mind of every Home Ruler who knows anything of popular feeling upon religious questions in Great Britain, and that is the opinion and estimate of the deadly injury which such conduct inflicts upon the Irish cause. It is to me incomprehensive how any section of a people so staunchly Nationalist and so clear-minded generally as those of your city, can overlook this aspect of the street-preaching question and give by conduct like that of yesterday a most dangerous stab to the present prospects of Home Rule. But apart from the argument of expediency it is a serious blot upon the reputation of your city that such things should be done or such intolerance practised towards any class or sect or representatives of any creed in the present day; and I would earnestly appeal to all who have the honour, character, and good name of your patriotic city at heart to refrain from all interference with these street preachers in future."

This letter was signed "Michael Davitt." He thought that when he quoted the utterances of this able man, whose eloquent words still lingered in the memory of Members of that House, it would be felt that he was not indulging in Party utterances when he expressed his entire concurrence with Mr. Davitt's views. He claimed the right of these preachers of the Gospel of Christ to preach on a Sunday in the public streets. It might be said that outrages had ceased in the streets of Cork, that there had been a cessation of the disgraceful scenes which were witnessed when old men were attacked, when mud was stuck into the mouth of a preacher while he was endeavouring to declare the truth as he believed it; when a lady was disgracefully assaulted and insulted; and when the police interfered not to protect the rights of the preachers as free citizens, but to stop the preaching. Well, it might be true that the outrages had ceased. But why had they ceased? Because the right hon. Gentleman's police, acting, no doubt, under his orders, had done the work which the mob proposed to do, because they had driven the preachers from pillar to post and stopped them from preaching the word of God. It had been rendered impossible for them to do what every citizen should be able to do. Stones had not recently been thrown at preachers by mobs, but the police had done the work of the mobs. Of course, those who took up stones to throw at the preachers had ancient authority and a notable example. The Jews in old days took up stones to throw at our Lord, and the Cork people followed that example. In the Chief Secretary they had one who, like Gallio, "cared for none of these things." ["Oh!"] Or if he did he sent orders to his police that they should give the words "Move on!" He regretted that owing to the way in which the Government had appropriated the time of the House while these outrages were going on he had not the opportunity of calling attention to them. There was great excitement in Ulster, and there was some danger that people would go down to Cork from Belfast to defend the preachers. ["Oh!" *and derisive laughter.*] He expected certain hon. Members to indulge in merriment on that occasion, because they tried to blacken and misrepresent Belfast on every occasion when Belfast had stood up for civil and religious liberty—[*more derisive laughter, chiefly from the Nationalist Benches*]—when also it had determined to resist Home Rule, because it believed that civil and religious liberty would be ended under it. He repeated that there was great excitement in Belfast and the North of Ireland on this subject. He trusted that in his future policy the Chief Secretary would endeavour to pursue the system which he (Mr. W. Johnston) commended to the House in the first speech he made there. It was on a March 17—St. Patrick's Day. He then ventured to urge that the peaceable people who gathered in any procession or meeting, and did not interfere with the rights and liberties of others should be protected, and that persons who committed outrages on a peaceable body of people should be made amenable and punished according to law. For these reasons, and because he believed that the Chief Secretary had interfered with the rights of free citizens in Cork, he supported the proposal for the reduction of the right hon. Gentleman's salary.

*Mr. WEBB (Waterford, W.) said, the Amendment now before the Committee for the reduction of the Chief Secretary's salary raised the most vital issues regarding the government of Ireland. But before applying himself to a consideration of the main argument by which the Mover had sought to maintain his case, he wished to protest against the spirit in which now and upon other occasions the hon. Member and his supporters gave themselves to the task of sustaining their principles relating to the government of Ireland. Whether they were Home Rulers or Unionists, so called, nothing was to be gained by looking at the worst side of their people. Other nations were judged by their best, Ireland by her worst side. There was no such spectacle afforded in any other Legislative Assembly in the world as Representatives from a country exercising all their powers and all their ingenuity to blacken the character of the inhabitants of that country. No nation could stand, or could be esteemed fit for liberty, if ghoul-like, as did Swift in one of his well-known poems, they thought but of the foul, and shut their minds to traits estimable and pure. Ireland's case in this respect as in others was peculiarly hard. She was forced into a partnership with Great Britain 94 years ago. Before that, with all her faults, she stood responsible for her qualities and her virtues before the world. Now her greatness and goodness, such as it was, were largely absorbed, and before the world credited to another name, and she was only debited with her shortcomings. This was not the means by which to bring about the union in essentials which was desired. There was a time when the people of Ireland believed the attitude of some hon. Members opposite was the attitude of the whole British people. Then they hated, and conspired, and struggled desperately to the death against government in such a spirit. Now there were happier and wiser times. Let the attitude of gentlemen opposite be regarded by the mass of the British people as the survival of a policy to be shunned, not as the pointing of a policy to be followed. It was but natural, however, perhaps deplorable, that people should resent differences of opinion by exclusive dealing. It was done by all parties and in all countries, and in no instances more than against Irish Home Rulers and land reformers in Ireland. Popular prejudices had in all countries to be taken into account in the assertion of technical rights. People condemned interference with street preachers in Cork. But what chance would Catholic evangelisers have in the streets of Lurgan? So far as he knew, London was the only place in the United Kingdom where all people could, on all subjects, openly express their views, and even here he doubted whether Catholics could claim in the streets as free an expression of their religious opinions as Protestants. Hon. Gentlemen had expatiated on the outrages connected with the land agitation. That the people were driven to turmoil and outrage in the pursuit of absolutely necessary reform was the very essence of the Home Rule argument that public opinion could not reach the ear of the House of Commons under the present arrangement. There would have been no land reform but for boycotting; but these were not the means the people desired to be driven to. They desired that their affairs should be settled by reason and argument. This Motion, impugning the wisest system of administration ever since the Union applied to Ireland, had been mainly based upon the crime calendars of certain counties. He would, therefore, with the permission of the Committee, make a few observations upon the Crime Returns of the three counties generally regarded as in the most backward state. He had gone to the "Irish Criminal Statistics for 1892," the latest issued. There was to be found a table giving the "Distribution of the more serious offences throughout Ireland." It was not a record of arrests and convictions, but of offences themselves. He had examined the cases of Limerick, Kerry, and Clare, and would compare them with Ulster. When demands were made that peculiar principles of administration should be applied to certain districts because of particular offences it was but fair that they should look somewhat round the question, and should regard serious offences generally. Comparisons between one portion of Ireland and another were hateful to those who sat on the benches round him. Their views and desires were not bounded by counties or by provinces. They did not desire to depreciate Ulster; they were anxious only that other portions of Ireland should not be depreciated. As an Irishman, he rejoiced that the bitter and intolerant attitude they so much condemned, an attitude calculated to maintain an increase of dissension in Ireland and alienation between Great Britain and Ireland, could not mainly be laid at the door of Irishmen in that House. No Irishman there had exhibited such a spirit as they could not partly understand and wholly forgive; there was not an Irishman there with whom they could not work in hearty union for the good of their common Mother Country. He would now apply himself to the statistics. Of more serious offences against the person there were: in Ulster, 1·5 per 10,000 of the population; in Limerick, including the city, 2·0; Kerry, 1·3; and Clare, 1·7. It would be remarked that Limerick was one-half an offence per 10,000 persons per annum behind Ulster, that Kerry was better than Ulster, and that Clare was but one-fifth of an offence per 10,000 persons worse than Ulster. "More serious offences against property with violence" per 10,000 of the population were—Ulster, 0·6; Limerick, 0·4; Kerry, 0·5; Clare, 0·9. Limerick and Kerry were better than Ulster. Clare was but one-third an offence per 10,000 of the population worse than Ulster. "More serious offences against property without violence" per 10,000 of the population were—Ulster, 1·3; Limerick, 1·3; Kerry, 1·5; Clare, 1·5. The condition of Limerick in this respect was the same as Ulster. Kerry and Clare were both one-fifth of an offence per 10,000 of the population worse than Ulster. "More serious cases of malicious injury against property" per 10,000 of the population—in this respect he regretted to say the three counties came out badly—Ulster, 0·8; Limerick, 2·9; Kerry, 3·7; Clare, 5·8. Or Ulster 0·8 against an average of the three counties of 4·0. Turning to another table of the same statistics, which gave the number of "Known depredators and suspected persons at large" and the number of "Houses of receivers of stolen goods, resorts of thieves and prostitutes, and other houses of known or suspected bad characters," the following figures were found—Ulster, 5·0 per 10,000 of the population; Limerick, 4·7; Kerry, 2·6; Clare, 0·4. Limerick was slightly better than Ulster. Kerry 2·4 persons and Clare 4·6 persons per 10,000 better than Ulster. "Suspected houses" per 10,000 of the population—Ulster, 1·3; Limerick, 0·5; Kerry, 0·8; Clare, none. In viewing the general character of the populations and considering whether the Chief Secretary was right or wrong in endeavouring to govern by the ordinary law, morals should not be altogether left out of account. In Ulster 3·9 per cent. of the births are illegitimate; in Limerick, 2·7; in Kerry, 1·6; in Clare, 1·6. In view of all these figures there was nothing to lead them to the conclusion that either of the three counties named was in such a condition as to demand the application of the Crimes Act. If they were to marshal side by side in Hyde Park two bodies of 10,000 Englishmen it would be difficult to persuade the House of Commons or the public that because in one there were in the course of the year over three cases more of malicious injury to property than in the other, therefore it would be wise and proper that regarding the one special laws should be put in force. There was nothing to justify this attack upon the administration of the Chief Secretary. Under no conceivable circumstances would such sectional legislation be applied to any body of Englishmen. A year ago he read in the papers that Judge Chambers declared at Birmingham that there was more false swearing and wholesale lying there than he ever met in India, and that 30 per cent. of the signatures to promissory notes there were forgeries; yet the adjournment of this House was never moved, nor was the salary of the Home Secretary sought to be reduced. They were well aware that, whether in Birmingham or in Clare, they could look alone for the removal of moral cancers to education and enlightenment of the people, and to just laws justly administered. There never was a time in his experience when in Ireland the law was more generally respected than it was at present. This was due to the policy of the present Government. They had that feeling on the side of the law at present; they would not have it if they reverted to a coercive policy, which every Irishman of Irish feeling took to himself as a personal slight and humiliation. The present unsatisfactory condition of sentiment regarding law and order in some parts of Ireland was the direct outcome of causes graven deep on the page of history. Combined opposition to law so called was once a necessity of the very existence of the Irish people, and they could not at once shake off and alter old prejudices and feelings. A relative of his own who had lived until he (Mr. Webb) had reached manhood, saw a man who as a boy had been at the Battle of the Boyne. Three lives were enough to span two centuries of darkened Irish history! How, then, could it be expected that a full appreciation of just methods should already exist in the minds of people who had been rescued only within the last 15 years from a *quasi* serfdom? Those who knew the natural disposition of the people of Clare or the most discouraging districts of Kerry must feel that they were capable of and fitted for better things. Whether sooner or later the great change regarding Ireland was carried out which those who sat with him regarded as essential, it was to the interest of all parties that peace and order should prevail in Ireland, and that a just system of government should be realised. In this belief they condemned the policy of the Amendment before the Committee, and would stand by the Chief Secretary in his determination to govern by the ordinary law, hampered even as it was at present by Castle administration.

*MR. H. PLUNKETT (Dublin Co., S.) said, he was sure they had all listened with attention to the interesting and somewhat pathetic speech of the hon. Gentleman who had just sat down. He (Mr. Plunkett), in the course of the few remarks he was about to make, certainly should not come under the condemnation of the hon. Member as being an Irishman who never lost an opportunity to belittle his fellow-countrymen, nor, on the other hand, should he enter upon a general denunciation of the policy of the Chief Secretary, for he believed that it had been, in many respects, a manly and an independent policy. The right hon. Gentleman had often acted as if he were entirely independent of the whole body of Irish Nationalists, and he was glad to have an opportunity of frankly acknowledging that the right hon. Gentleman, in one department of work with which he himself was most familiar, had done everything in his power for the good of the country regardless of the adverse criticism which had been directed against him. He referred to the policy inaugurated in the congested districts by the predecessor of the right hon. Gentleman, the present Leader of the Opposition. When the congested districts portion of the Act of 1891 was before the House the present Chief Secretary, though he did not oppose it, prophesied for it, unreservedly, complete and total failure. Nevertheless, now that the right hon. Gentleman had taken the position of his predecessor, and was Chairman of the Board he then condemned, he (Mr. Plunkett) was glad to be able to testify the right hon. Gentleman was doing everything in his power to make the policy of his predecessor a success. He thought that was a noble inconsistency that covered a great multitude of inconsistencies in other matters. The main object of this Debate was to call attention to the administration of the law in Ireland, and he did not think that any speech made hitherto, in any quarter, could be looked upon as being a partisan speech. He thought in every case the earnestness of the speakers was manifest, but there was no doubt there was at the present, he would not say a recrudescence, but there was every indication there was about to be a recrudescence of crime. The Chief Secretary had been warned of it from other than Unionist quarters. He would not refer to the notorious speech of the Member for East Mayo (Mr. Dillon), who told them that when the Tories returned to power the flood gates of national ire would be unloosed. [An hon. MEMBER: No, the agitation.] He would take the correction from the hon. Member; he was unable to quote the exact words, but that was substantially what was said. In that day's *Times* they had a report from Ireland which certainly was significant. The hon. Member for East Clare (Mr. W. Redmond), addressing the central body of the Land League in Ireland, said—

"The National League in County Clare was never in a better state of organisation than at present. The example set by Clare should be followed by every other county in Ireland. A slight attempt had been made by the Government to interfere with their work of organisation in that county. A meeting which was called at Kilfenora to establish a branch of the League was dispersed by the Government. Mr. Patrick O'Brien attended, and, without any notice or warning, 50 policemen, a Resident Magistrate, and a County Inspector appeared, and Mr. O'Brien was assaulted when he endeavoured to exercise his right of speaking in public. In the worst days of Mr. Balfour's rule nothing more outrageous or unconstitutional was ever attempted by the police. Later on, however, they gave the Government a lesson."

He need not read any further, but a description was given here of an attempt to nullify the Chief Secretary's repressive measures which was entirely successful. In the same paper they had a lamentable instance of denunciation, not by name, but by what came practically to the same thing—denunciation of a woman who had taken a shop in New Tipperary, and the language used by the Rev. Father Humphreys on the occasion was of the well-known kind, and, he thought, of a kind from which every Member of that House must be perfectly aware that outrage would follow. He would give a few quotations from the rev. gentleman's speech. He stated that the taking of this shop

"called for the execration of every honest man and woman."

And the rev. gentleman went on to say—

"Her house had been most shamefully grabbed by a covetous woman. He appealed to all who loved honesty, loyalty, and fair play to wipe out this last stain from Tipperary, and to teach the grabber that she could not unjustly seize upon her neighbour's property with impunity."

Then came the conclusion to the effect that—

"It was the first duty of every civilised Government to protect the lives and properties of its subjects, and since the Government of England would not take steps to protect them they would take whatever measures they deemed fit to do so."

A resolution was passed by those present at the meeting—

"condemning the 'grabbing' of Mrs. M'Grath's house, and pledging themselves to use all the legitimate means in their power to prevent so great an injustice."

He did not care to waste the time of the Committee in discussing any further details of outrages or any cases of intimidation or boycotting, as quite sufficient had been given to occupy the attention of the Chief Secretary when he came to reply to all the speeches that had been made; but there was one point that he did wish to bring before the right hon. Gentleman. They did not really wish to know the details of the procedure or the intended procedure in these cases; that was simply a matter of police, and not a matter of government. He had always understood from the right hon. Gentleman's speeches that he had certain theories about crime in Ireland; that he believed that all previous methods of dealing with that crime had been based on entirely erroneous conceptions, and that he had some entirely new policy which he intended to apply to these cases. Speaking in 1886 to the Eighty Club the right hon. Gentleman said—

"Nobody knows better than I do that Ireland needs, and urgently needs, to be governed by a strong hand; nobody more freely admits it than I do, but it will have to be done by Irish Leaders; we cannot. It is impossible that we should, in the light of all our past experience, expect to do what our forefathers and contemporaries have failed to do."

That left the right hon. Gentleman in a most awkward position; he was, no doubt, becoming Hibernicised; but, at the same time, he had not yet fulfilled his own conditions. The right hon. Gentleman told them he had nailed his flag to the mast, but they naturally wanted to know whether he admitted he was wrong in 1886, or whether he believed that he really was, and that every Englishman must from the necessity of the case be absolutely incapable of dealing with Irish crime? In the recent Debate on the repeal of the Crimes Act a point was made by the hon. Member for Dover (Mr. Wyndham) which was extremely simple and intelligible to every man in the House, and which as yet neither the Chief Secretary nor any of his supporters had made any attempt to answer. As he understood the point it was simply this: The hon. Member for Dover (Mr. Wyndham) said—

"The present Government frankly admit that there are only two ways of governing Ireland—one is by Home Rule, the other is by Coercion. You cannot give them Home Rule, and yet you confess yourselves unwilling to apply coercion."

In the right hon. Gentleman's reply he stated, in answer to that particular point—

"If you are going to supersede particular provisions to which you object or do not object, then I could understand there is some force in the argument of the hon. Member, but it seems to me that we have plenty of time this afternoon to affirm the principle."

What did the right hon. Gentleman state the principle to be? These were his words—

> "Ireland is not to be placed under exceptional criminal repressive law in perpetuity."

Now, surely the right hon. Gentleman must be perfectly aware that the Opposition was entirely in accord with him upon that principle; they all admitted that coercion was necessarily merely a temporary expedient. They believed it had been successful in the past, and they knew—it was an historical fact—the necessity for it had gradually decreased, and they looked to the time in the near future when it would absolutely disappear. If they had given another day on the repeal of the Crimes Act it would have been extremely interesting to their side of the House to have seen how the right hon. Gentleman would have dealt with the Amendment of the hon. Member for South Tyrone (Mr. T. W. Russell) to the effect that the operation of the Crimes Act should have been confined absolutely to the four Counties of Cork, Kerry, Limerick, and Clare. Personally, he should have supported that Resolution and should have been delighted to have seen the Crimes Act removed from every other county in Ireland. He entirely agreed with the right hon. Gentleman's principle, but he did not believe it was possible to govern Ireland without exceptional provisions to deal with exceptional cases. Unquestionably, quite apart from what statistics might show, anyone acquainted with the worst parts of Ireland must know the feeling in Ireland was far more healthy than it had been heretofore. ["Hear, hear!"] He quite frankly admitted that, and he all the more deplored that any attempt should be made to disturb that very satisfactory progress. At the same time, that such an attempt was being made was proved beyond the possibility of a doubt, and they called on the Chief Secretary to deal very sternly and effectively with this special emergency that had arisen. On one occasion, in speaking on the Criminal Law Procedure Act in 1887, the Chief Secretary gave it as his opinion that Ireland would never be at peace until, to use his own words—

> "There has been a great increase in the number of peasant proprietors."

Mr. H. Plunkett

He (Mr. Plunkett) was anxious to see a great increase in the number of peasant proprietors, but he claimed there were even more effective and more important movements going on to-day in Ireland in the direction of developing the resources of the country, and especially in organising its agricultural industry. Of course, he was not going to deal with any of those questions now, but he did say he was in a position—from a wide connection with the whole of the three southern provinces of Ireland—to know the intimate relations that existed between industry and commerce and the peace of the country. Ireland was progressing very satisfactorily now, but the slightest weakness on the part of the right hon. Gentleman, the slightest departure from the Chief Secretary's own dictum that it was absolutely necessary to have a strong man at the head of affairs, would immediately be followed by a stoppage of the progress they were now making. He did not wish longer to occupy the time of the Committee, but he should like to support some of the remarks of the hon. Member who spoke immediately before him as to the very favourable comparison which could be instituted between general crime in Ireland and general crime in almost any other country in the world. It really came to this: the only difficulty they had in Ireland was in respect of agrarian crime, which unfortunately led to wholesale demoralisation which gave rise to an entirely different category of crime. But of course the hon. Member who spoke last must be perfectly aware that it was not quite candid to compare statistics of a portion of the country where there were several large towns with statistics of purely rural counties. At the same time, even taking the rural counties, it was a strange thing in the matter of general crime the County of Kildare which was almost spotless; in agrarian crime it almost headed the list, and he believed that was due to what he might call the importation of offences from England. In conclusion, he would ask the Chief Secretary, in his reply to the speeches that had been made that day, to deal with this question of agrarian crime. What had been proved was a threatened recrudescence of crime, and he hoped the right hon. Gentleman would tell them what steps he proposed to take to check it?

MR. J. REDMOND (Waterford) said, he would like to observe, in the first place, he thought the hon. Member who brought forward this Motion must feel that he had missed his mark, for the object with which the Motion was made had failed. This attack was made on the Chief Secretary with the object of impressing upon the House and the public the fact that there was an alarming and increasing state of crime in Ireland. Now one thing had been established so far in this Debate without the intervention of the Chief Secretary at all, and that was that there was not an alarming or increasing state of crime in Ireland; on the contrary, it had been established conclusively by every speech, even that of the hon. Member who moved the Motion, that Ireland at present was not only in an exceptionally quiet and peaceable condition as compared with her own past, but that Ireland, as compared with this country and any country in Europe, was at this moment in a state of perfect tranquillity and peace. That was an extraordinary and significant fact, because the Committee must remember the circumstances under which the Irish people had been living for the last few years. The whole of this question of crime in Ireland turned, of course, upon the agrarian question, and the agrarian situation in Ireland for the last two or three years had been of such an aggravated and acute character that it was absolutely marvellous that the country had remained so free from crime and disturbance. There had been thousands of families who had been evicted from their homes living on the roadside with their wives and children, in sight of the old home, obtaining a precarious living, looking in on the men who had come and taken their farms, and regarding them as nothing short of robbers of the results of their industry, and yet there had been no increase of crime as a consequence. What was the meaning of that? If he might respectfully say so to the Chief Secretary, that fact threw an enormous responsibility upon him of dealing and insisting upon dealing boldly and generously with this question of the evicted tenants. These men had remained quiet, Ireland had remained peaceable, because they had been taught to believe and had believed the present Government would come to their aid and enable them to get back on equitable terms to their homes, and if through any stress of business in this House, if through the conflicting claims of Wales, or of Scotland, or any other portion of the Empire the Government were for a moment to falter in their course on this evicted tenants' question, the responsibility resting upon the head of the Chief Secretary would be enormous, and he told him frankly that his chance of governing Ireland would be impossible. Was he indulging in a threat? He did not intend to indulge in any threats; but there was no question that if once they removed from these people the hope of a speedy end to the present situation that very moment they opened the door to all those disturbances in the social state of Ireland which they had so much deplored in the past. One word more on this question. A great great deal had been said to-day about boycotting. Now there was boycotting and boycotting. There was boycotting in London the other day in the cab-strike. What did boycotting mean? Boycotting meant—as he desired to describe it, and as he defined it when he spoke of it—boycotting meant a combination of people together to assert what they believed to be their rights, either by abstaining from dealing with people they object to or abstaining from holding social relations with people they object to. Boycotting, of course, had been carried to excess; it had often been guided by mean and personal motives, often perhaps had led to illegality, sometimes had led to illegality and crime; but he asserted that to-day, just as it was true for years and years past, the tenant-farmer in Ireland had absolutely no protection for himself and his interests unless it was the protection afforded at any rate by the fear of boycotting. He was afraid the Chief Secretary had incurred a terrible responsibility in excluding from his Evicted Tenants Bill all attempts to deal with these grabbed farms. As long as these farms remained in the possession of the new tenants they must be the centres of disturbance in the future. These new tenants must be got rid of if this evicted tenants' question was to be settled and peace to prevail in Ireland. How could they be got rid of? Everyone believed it was possible, as was suggested by the right hon. Gentleman sitting there, by legislation. The Chief Secretary had incurred now the responsibility of saying to these people and their families, "You cannot get back into your homes by legislation." Then how were they to get back? The only other way in which they could get back was the way indicated by the hon. Member for East Mayo (Mr. Dillon) in that speech that had been more than once referred to to-day; the only way was by the people themselves creating such a state of public opinion in Ireland as would make the position of the occupier in the farm untenable. He regarded such a course as lamentable; he believed it would be possible to get rid of the difficulty by legislation, but if it was not then he had no hesitation in saying here, and he should have no hesitation in saying in Ireland that, in his opinion, if the Government refused to deal with the case of these grabbed farms, then it was the duty of the people to act upon the advice given to them by the hon. Member for East Mayo (Mr. Dillon), and so organise and combine as to make it impossible for these grabbers to continue in possession of the farms. He did not desire to dwell further on this point, and he need not say that he could not vote in favour of the Motion made by the hon. Member opposite, and at the same time he would not vote against it, and he would tell the Committee why. The right hon. Gentleman the Chief Secretary to the Lord Lieutenant had, in his opinion, been guilty of many grave mistakes in his government of Ireland. The right hon. Gentleman went to Ireland as a Constitutional Minister, and boasted he had discarded coercion. Well, technically he had, but without the use of the Coercion Act he had dispersed public meetings and interfered with the liberty of speech; he had packed juries; he had led the forces of the Crown to cruel and unjustifiable evictions, and in all these particulars he had conducted his government upon lines which, in his (Mr. Redmond's) opinion, did not entitle him to confidence or approval. Only quite recently they had the question of jury-packing and prosecutions and convictions before the House; therefore, he did not think he would be justified in dealing with them to-day; but let him emphasise the fact that the right hon. Gentleman interfered with 16 public meetings prior to last August, and since last August he ventured to say the right hon. Gentleman had interfered with a very much larger number. He sympathised thoroughly with the hon. Member in his ridicule upon what he called "Morley's mile." A more childish device was never heard. He looked upon it from the opposite standpoint to that of the hon. Member for South Tyrone (Mr. T. W. Russell), as he thought the meetings should not have been interfered with at all, but to say that it was a reasonable compromise between the two views to say the meeting was wrong and would not be allowed to be held at the place for which it was called, but that it might be held within a mile of that spot, seemed to him nothing short of ridiculous and absurd. On the question of jury-packing what he would say was this: In certain criminal cases, by virtue of the special Assize Act, the prisoners were taken from their own homes and tried under a change of name just as they would have been under a clause in the Coercion Act. In this case it was admitted that some 41 jurors were ordered to stand by, and what was the right hon. Gentleman's defence? It was that in the Maryborough cases there was only one Catholic or no Catholic allowed on the jury, but that in the Cork cases there were four or five. If every one of the 12 jurors in the Cork cases was a Catholic, and if the jury was obtained by ordering 40 jurymen to stand aside, then it was a packed jury; and this was a method of the selection of jurors which was unknown in this country, which had been denounced on scores of platforms and in this House by the Chief Secretary when he was in opposition and the late Government was in power, but which was a practice he now resorted to himself and unblushingly defended. He only desired to emphasise the fact that the position he took on the matter was diametrically opposed to that of the Movers of the Amendment. They complained that the Chief Secretary had not been enough of a coercionist, and he complained that the Chief Secretary had been too much of one. They said that Ireland was in a condition of unrest and crime; he said that it was peaceful. They said that Ireland would become disturbed if the Chief Secretary did not put more actively into force certain provisions of the law; he said it would become so if the Chief Secretary did not enable the evicted tenants to get back to their homes. He would end, as he commenced, by impressing upon the Chief Secretary the terrible responsibility that would rest upon him if he failed to deal with this evicted tenants' question. He had always believed that the right hon. Gentleman had been anxious to deal with it, and he could understand the right hon. Gentleman's position. After all, he was but a Member of a Cabinet, and there were Cabinet Ministers and Cabinet Ministers. They knew the Chief Secretary was friendly to Ireland; they did not know as much about his colleagues; and, for his own part, he did not know so much about the new Prime Minister. He, therefore, knew the difficulties of the right hon. Gentleman's position; but that made all the greater the responsibility that rested upon him, and it was to him they looked for the fulfilment of the pledges that had been given. The future tranquillity of Ireland did not rest upon resort to coercive methods, but upon the Government resolutely insisting upon going on with their Evicted Tenants Bill, and then, in Committee, agreeing so to amend it as to make it a valuable measure.

MR. J. MORLEY: The hon. and learned Member for Waterford has assured the Committee that he and his friends look to me for the carrying out of the policy that he regards as indispensable to the peace of Ireland; but the hon. and learned Member's method of giving effect to his views is a little peculiar. Though he looks to me to do all these great things, he declines to give a vote which would put me in the position in which I should be capable of doing them.

MR. J. REDMOND: The right hon. Gentleman is in the position. I decline to give him my vote to keep him doing nothing; but when he tackles the evicted tenants' question, he will have my vote.

MR. J. MORLEY: Mr. Mellor, I shall be in Order if I decline to go into the question of the Evicted Tenants Bill now. But the hon. and learned Member can hardly say that I have quailed before the tackling of this extremely difficult question. On the contrary, I, with others, have framed and brought in a Bill and explained it to this House as a measure of administrative urgency. Recognising fully as he does the importance of this measure, he might have done me the justice to suppose that I should not shrink from pursuing whatever steps may be necessary in order to press this measure forward. Coming to the substantial point raised by the Amendment, I might be content almost to set the speech of the hon. and learned Member against the other speeches in support of the Amendment. There are contradictions between the Members for Waterford and Tyrone. One says I have used too much coercion, and the other that I have used too little; and perhaps the Committee will be of opinion, and perhaps even hon. Gentlemen opposite will be of opinion, that I have used the precise degree of firmness in the administration of the law which was required by the justice of the case and by the social circumstances of Ireland. I am really amazed that this attack should be made upon my salary this afternoon, because it was only a couple of months ago that the Leader of the Opposition, speaking outside this House, was good enough to express his admiration for the way in which I had applied the principles upon which, and upon which only, a civilised country should be governed. That was only two months ago. What has happened in the intervening time to deprive me of the confidence of gentlemen who sit in that (the Liberal Unionist) quarter of the House? The hon. and learned Member for Waterford told the old story. He implied that I had been guilty of the same practices as the Leader of the Opposition; but I put this question to the hon. and learned Member and his friends: Because I express the belief that if you have public feeling on your side you can govern without coercion, is it to be said that I am to govern the country without law at all?

MR. J. REDMOND: Without jury-packing?

MR. J. MORLEY: All this has been argued before, and I am not arguing it now; but when the hon. and learned Member, for example, taunts me with having lent the forces of the Crown to attend at evictions, he knows that I have no alternative. He must know that when I came into Office I endeavoured to put a stop to the practice of using the forces of the Crown in the execution of legal processes by night, and I was for that moderate attempt pulled up by the Court of Queen's Bench, and told by, I think, the Chief Justice, that I might think myself lucky that I had not been attacked instead of the County Inspector. The hon. Member for West Belfast said a few words in a spirit with which I have no fault to find, on the riots that took place in Cork in connection with the street preaching, and he said, doing me less justice, that I was a Gallio, and cared for none of these things; but I would tell my hon. Friend that I am in a minority on too many questions ever to lend myself to any proceeding which may interfere with the just rights or unduly limit the power of expression of any minority. This is not the occasion to go in detail into the measures taken in dealing with the riots, but the hon. Member was right in charging personal and individual responsibility upon me for the measures adopted. Looking back upon the events, I believe that no wiser or more prudent policy could have been pursued, and I believe, further, there are no impartial citizens in Cork, Catholic or Protestant, who do not agree and say that the affrays which arose—and which, after all, were not of the sanguinary character of those which have occurred in some other parts of Ireland—were dealt with by the exercise of as much executive skill by the admirable police officers who were on the spot as ever attended that very difficult branch of police administration. My hon. Friend the Member for Dublin County, in a very moderate speech, the courtesy of which I wish to acknowledge, said that I had been honourably inconsistent in doing my best to aid the Congested Districts Board, which, when it was first announced by the Leader of the Opposition, I ventured to predict no very sanguine things of. It is very easy, I must say, to act fairly and earnestly with gentlemen so zealous in the public interest as the hon. Member for Dublin County. But, again, coming to the substantial point of this afternoon's discussion, the hon. Member was guilty of curious and fatal inconsistency. He said that the feeling in Ireland had not for a long time past been more healthy than it is now. If so, how does he justify the vote he is going to give? The hon. Member said, in rather remarkable language, a recrudescence of intimidation and boycotting is about to take place. How does he know it? I do not know it. Even if it is the fact that there is a sign that a recrudescence of boycotting and intimidation is about to take place, if the state of Ireland is healthier than it has been in the past, what are the reasons for the vote he is going to give in censure of my past administration?

*Mr. H. PLUNKETT: I said that the state of the whole of Ireland was much more healthy than it had been before, but in certain districts we have evidence—and I thought I gave some—of a recrudescence being about to appear; I may have been wrong. I think I might have said there actually had been a recrudescence in a few districts.

Mr. J. MORLEY: It is very hard upon me, I think, to vote for depriving me of one-half my salary because the hon. Member thinks that there are possible signs that there is about to be a recrudescence of crime. It will be time enough to give the vote he is going to give when I have shown I am less likely to deal with any crime that may arise than I have shown myself, as he admits, in dealing with crime in the past. And now, Sir, I come to the protagonists of this Amendment—the hon. Members for West Belfast and South Tyrone. I think that those who were present and listened to those two speeches, and understood that that was the whole of the strength and force of the case for the impeachment of our administration in Ireland, must have felt that, though there have been a good many weak presentations made since the beginning of the Session of 1893, so weak a case as this has never before been presented. Again, I am glad to be able to recognise the moderation of tone with which both of these hon. Members—who are not habitually moderate in tone—stated their case. I think I have never in all my life, in any capacity, met with such a number of enormous statements founded on such an absolute poverty of evidence as those made by the hon. Member for Belfast. The hon. Member for Belfast, like a good many other people, even Members of this House, mistakes a very positive and absolute statement for what he calls a categorical fact, and he thinks or speaks as if, because he stated the case very positively and with almost excessive but not very significant emphasis, that therefore every one of these statements represented a categorical fact corresponding to it. Like a good many other people, the hon. Member mistakes positive and absolute statement for what he calls categorical fact. The hon. Member speaks as if all the statements which he made represented categorical facts. He said that there was an absolute immunity for crime in certain parts of Ireland, and he committed himself to the preposterous statement that there is no law in Clare or Kerry; and he actually appealed to the Judges of the land to bear out his extravagant statement.

*MR. ARNOLD-FORSTER: I did not say that. I said there was no law on matters in which the Nationalist Members interfered.

MR. J. MORLEY: If the hon. Member wishes to remodel and recast his proposition in any way, I cannot object to his doing so, but that is not the proposition he laid before the Committee. I will give the Committee one little test of the accuracy of the hon. Gentleman. He lays down all these broad and sweeping accusations, and supports them by one or two categorical facts which, even if they were facts, are not very important, but which, as a matter of truth, are not facts. He said that some man who had been guilty of some crime some three years ago, had come back to his town—I think Newmarket—and was received with bands and rejoicing, and he said this man was one of the men who had been arrested the other day in connection with the horrible murder at Newmarket. There is no truth in that story whatever. The two men convicted at the Nenagh Assizes some few years ago had nothing whatever to do with the two men now under lock and key for the Donovan murder. I mention this to let the Committee see what sort of accuracy there is in the presentation of the case on which this Motion is founded. The Member for Belfast takes a view of the law which is certainly almost infantile in its simplicity. He says if a thing is wrong it is wrong, and upon that broad proposition in the abstract, and in its place, I can see very little to find fault with. If a thing is wrong it is wrong. But a thing might be very wrong in one sense, and not wrong in a legal sense. That is a very elementary fact in the practice of the law, and for one who makes laws is one which I should have thought he might have known. He gave us a great number of rough-and-ready legal judgments on what the hon. and learned Gentleman opposite (Mr. Carson) will admit were nice and difficult points in law, such as criminal conspiracy, public meetings, incitement to conspiracy, and so forth, and the hon. Member dispatched all these.

MR. ARNOLD-FORSTER: I quote your own words.

MR. J. MORLEY: No, I think not. He deals with all these difficult matters in a rough-and-ready way which, I think, ought not to impress the House very favourably with his capacity for criticising the Irish or any other administration. As to the question of crime in Clare, I will deal with that too, in a manner, I hope, not unsatisfactory to the hon. Member—who, I am sure, desires with us to put down crime in Clare as well as in the rest of Ireland—in connection with the speech of the hon. Member for Tyrone. That speech I now come to. Of course, I looked forward to it with interest, not free from apprehension, because his is the still small voice of the Unionist conscience. I will give the hon. Member a double piece of advice in dealing with Irish crime. First of all, to be very circumspect; and, secondly, to be rather incredulous. I think that to be circumspect and incredulous are two great saving virtues in dealing with Irish affairs, no matter what view we may take. He seems to think that I made some new departure in August of last year in the principle of allowing meetings to be held at a certain point and not at another. I can assure him that that is not so. When the case came before me, when I had been two or three months in Office, this matter was forced upon me.

MR. T. W. RUSSELL: What date?

MR. J. MORLEY: We came into Office in August, 1892, but I think the case I refer to occurred probably in October, 1892.

MR. T. W. RUSSELL: Does the right hon. Gentleman say that he invented this proximity theory before October, 1893?

MR. J. MORLEY: Certainly, Sir. The principle was acted upon as to the holding of meetings in proximity to a farm in the autumn of 1892. The hon. Member may take my word for it, it has nothing to do with the cases referred to in August, 1893. He quoted one case—that of the man Thomas—to which reference was made in the House the other day. Now, what are the facts? He said that the man Thomas had been subjected to a boycotting resolution, that in consequence of the language used at the meeting he suffered several evils. His workmen left him, his miller refused to grind his corn, and, strange as it may seem, a solicitor refused to take his case. I will deal with the solicitor first. That is the simplest part of the case. The solicitor says he refused to lend his service for the vulgar and prosaic reason that he had great doubt whether he would secure his costs. The hon. Member said that two of Thomas's workmen had left him in consequence of the meeting. As a matter of fact, one left before the meeting was held, and the other was obliged to return home in consequence of his father's dangerous illness, and Thomas has no difficulty in securing as many labourers as he wants. Then, we are told by the hon. Member, that the miller refused to grind his corn. What does the miller say? He says that the meeting had no effect whatever upon him, but he declined to grind the corn because the quantity brought to him for grinding purposes—I think two stones—was too small to be worth doing. The hon. Member read a letter the other day, or portion of a letter, and I promised him I would have the matter inquired into. I have inquired into it. The Inspector went down and made inquiries, and I am assured that Thomas has not been inconvenienced in any way. The local shopkeepers supply him with anything he wants, the local smith works for him, and he can get plenty of labourers to work for him. This is the kind of case on which our administration in Ireland is challenged. Then we are told of the case of Bradley, in County Kilkenny; where he had been subjected to boycotting for continuing in occupation of an evicted farm, and the letter which the hon. Member read, as he told me, was dated as far back as February last, or nearly four months ago. It is quite true that for a time Bradley received some annoyance, and that some of his customers who were in the habit of getting work done at the mills he owned left him, but this annoyance has practically ceased, his customers are coming back to his mills, and the police authorities assure me that no further trouble need be anticipated in that case. Now suppose I had done what the hon. Member said he wished me to do and had made a great uproar and stir about the meeting. If we had had a prosecution, I doubt whether we could have sustained it but; suppose we had, will anybody tell me that Bradley's position would not have been far worse than now, and that our course was not wise and prudent? And now, Sir, to come to the general——

Mr. T. W. RUSSELL: What about the Moneymore case?

Mr. J. MORLEY: Oh, yes; there is the case of Hogg, of Moneymore. The information in the Moneymore case is that the police found, on the 22nd of April, threatening notices posted against Hogg. On the 23rd similar notices were posted, and on the same date some panes of glass were found broken. I am told that Mr. Hogg is not boycotted. At the time the threatening notices were posted Mr. Hogg, who is a large farmer, stated he was not in the least afraid, but he said he was of opinion that he might not get the grazing of a particular farm let.

Mr. T. W. RUSSELL: I made no charge of boycotting in this particular case. What I desired to know was whether in the case of the purchase of a reversion this intimidation was to be allowed to go on.

Mr. J. MORLEY: I really do not see what the incident that the farm was a farm under the Ashbourne Act has to do with this case at all.

Mr. T. W. RUSSELL: Then I must explain the nature of the case. A charge of land-grabbing was advanced against this man. I want to make it clear that the landlord in the case is the British public; that this is not an ordinary case of landlord and tenant, but that it is the case of a farm being evicted because the tenant failed to make the payments of his purchase agreement under the Ashbourne Act.

Mr. J. MORLEY: My argument is that I am being criticised for the defective administration of the law, and that the particular circumstances under which the farm was annexed are immaterial. The point here is that the man himself declared to the police that he was not being boycotted. I now come to the general question, which I shall deal with briefly. Now, what is our position with regard to evicted farms? I think that it will meet with the approval of the Committee. A meeting in the vicinity of a vacated farm is prevented, not necessarily because the Executive have come to the conclusion that such a meeting might lead to an illegal act—such as intimidation, or otherwise endangering the peace—but it is prevented as a precautionary measure. The question of proximity as regards these meetings is undoubtedly an element which any Executive must take into consideration, and the hon. Gentleman has admitted it to be so. Very well, then. That allowed, then it becomes a question of the degree of removal of the meeting to a point some distance off which is necessary in order to lessen the danger to the public peace and the security of individuals. As regards fixing a mile, if you fix any limit beyond which a meeting can take place—unless you name a limit of 100 miles, which is absurd—you are open to the hon. Member for Tyrone making merry over you. That is inseparable from anything we may do in that direction. The mile was suggested as a matter of guidance to the constabulary; and they find that it is an adequate distance to fix. If you say that the distance is not adequate then it lies on you to show that a meeting held within that distance has led to danger, outrage, and loss and impairment of the just civil rights of the man occupying the evicted farm. I do not profess to lay down a general rule of policy for all countries, and of all countries for Ireland. But I say that it is enough to affirm that in the present state of Ireland at all events, admitted to be healthy by more than one hon. Member, it would be perfect madness to excite and inflame public feeling by any needless interference with meetings. Every case of a meeting must be governed by its own conditions, and judged and measured by its own circumstances, and I desire to repeat that in all this action I personally and individually am responsible. Hon. Gentlemen from Ireland are good enough to try to absolve me from responsibility with regard to suppressing meetings, on the ground that I am in the hands of the permanent officials and others whom they suppose to be ruled by bad traditions. Let me assure them that I alone am responsible, and that they do an injustice to those officials. Every one of these cases has been submitted to me personally, and each has been considered and decided on by myself. That will convince the hon. Member for South Tyrone that if my eyes are shut to what is going on in Ireland, it is not for want of trouble on my part to try and ascertain all that is going on in Ireland; and I think my eyes are open wider and truer than the hon. Member for South Tyrone has shown his own to be in this Debate. But I do not stand on good intentions. I stand on the result of my two years' administration. The monthly Reports from each one of the Divisions of Ireland at this moment attest the satisfactory condition of the country, and they lead me to feel confident that those who anticipate a recrudescence of outrage, and those who assert that a recrudescence of outrage has taken place, have taken up a position which they cannot substantiate by facts or figures. In the South-Eastern Division there is no boycotting or intimidation. Denunciations of land-grabbing in general or particular have no intimidating effect as a rule. In the Western Division there is practically no case of boycotting, nor is there any reason to apprehend that cases will arise. In the West there is one rather serious case of attempting to intimidate, which we shall watch closely and try to prevent any mischief happening. In the North there is no boycotting, and even in the disturbed area of the South it is stated that there is a decided and marked improvement. Clare at the present time is more peaceable than it has been for many years past, and the improvement is noticeable in districts which were formerly very disturbed areas. Do the Committee suppose that if our administration has been so slack and careless as has been represented, such Reports as these would have been received from those most responsible for the condition of the country? It is assumed that we are doing something that no Government has ever done before, in refusing to take advantage of every opportunity for suppressing a meeting or instituting a prosecution. Every Government is guided by considerations of executive discretion. When gentlemen opposite were at the Irish Office, does anybody suppose that there were no cases of an intimidatory nature in which they did not prosecute? The special records show that when gentlemen opposite were in power cases occurred in which speeches were made and resolutions passed of an intimidatory nature, and on which prosecutions were advised by the Attorney General and the police, and yet the Government, taking all the circumstances into consideration, did not deem it wise to prosecute. I have a long list of such cases here; and no one, I am sure, will deny that the Executive Government is bound to consider whether more harm than good was likely to result from a prosecution. I could show numbers of cases in which energetic action—coercive action—has done more harm than good, and I could show cases also in which refusals to prosecute have done more good than harm by a great deal. Now, as to the statistics of crime. The hon. Member for South Tyrone stated, I believe correctly, that 1,067 was the total number of agrarian outrages that were reported to have taken place in Munster in the four years 1890-93, and that the number of cases in which persons were made amenable—that is, cases in which persons were charged—amounted to 942 in those four years. Agrarian crime was lower in Munster in the year 1893 than in any of the three previous years. The percentage of cases in which persons were not made amenable or escaped detection was lower also in 1893 than in 1891 or 1892. The hon. Member for South Tyrone therefore gains no support for his case from these figures, at any rate so far as Munster is concerned. In County Clare, on which the hon. Member laid so much stress, the total number of agrarian outrages, omitting threatening letters and notices, for the six months from January to June 13 was in 1891, 23, in 1892, 17, in 1893, 22, and in 1894, 10—that is to say, in the last five months the agrarian outrages in County Clare have been reduced to 10, a reduction of upwards of 50 per cent. on 1891 and 1893. Now, then, the number of convictions, and let the hon. Member and those who are impressed by what he says listen to this. From January to June in 1891 the number of cases in which persons were made amenable was two out of 23, in 1892 three out of 17, in 1893 nine out of 22, and in 1894 two out of ten reported cases, which is a better percentage of convictions than has marked the previous years. Only one more set of figures. Taking the five completed months of this year and comparing them with the same five months in 1892, under the late Government, we find the following facts. From January to May this year 46 agrarian outrages were reported, excluding threatening letters and notices. During the same period in 1892 there were 97—that is to say, there has been a reduction in the number of reported agrarian outrages all over Ireland, comparing those two periods, of 52 per cent. Well, Sir, I am content to base my case on those figures. It may be said that statistics are deceptive, and I am quite aware that statistics of agrarian crime are not in all circumstances absolutely decisive. Intimidatory acts may be practised with such success that crime may be reduced, and an illusory condition of peace may exist, but in the present state of Ireland, and in view of what is reported by responsible and competent men, it is absurd to raise any such objection as that. It may be contended that the greater the facilities given to intimidation and the less the resistance and the less the appearance of disorder the more dangerous and deceptive that superficial appearance of order and peace may be. But, after all, this is a question of fact. You can get no light from those general propositions. As a matter of fact, boycotting in Ireland is now less under, and less injurious in every way than it certainly has been for the last 14 or 15 years. That is a broad fact, which I lay before the Committee as a reason why the Amendment should be rejected. I do not put it simply on figures and Reports. I challenge the hon. Member for Tyrone or any gentleman opposite to ask any five decently competent men in Ireland—I would almost say any five Judges in Ireland—whether they have ever known the country quieter than it is at present. There is not one of them who will not tell you what I have told you. Whatever the explanation may be, whether it is due to the administration of the present Leader of the Opposition, whether it is due to good weather, whether it is due to the action of hon. Gentlemen below the Gangway, or to the action of the clergy, whatever the explanation may be, hon. Members ought not to waste the time of the House and mislead the country by trying to make the country believe that the state of Ireland is worse than it is. My own view of the proper administration of Ireland was expressed in 1886 by the noble Lord the Member for Paddington, when he said that Ireland was like a horse. It requires you to sit firm. "Do not job it in the mouth with the bit. Sit firm and do not fidget." That is our policy, and I submit that that policy of what I may call firm, vigilant, and energetic common sense is a great deal more calculated to preserve peace and order in Ireland than the spurious vigour and blundering violence recommended by the hon. Gentleman the Member for South Tyrone.

Mr. CARSON said, he congratulated the Chief Secretary on being able this year, at all events, to draw his salary for an office which, on the right hon. Gentleman's own showing, was almost a sinecure. He was ready to admit with the right hon. Gentleman that what hitherto he had considered to be serious agrarian crime in Ireland had undoubtedly diminished, but he could not but think that the statistics the right hon. Gentleman had quoted were entirely misleading and absolutely useless. The whole bone of contention between the right hon. Gentleman and the Unionist Members was that the latter thought that a certain class of persons whom hon. Members below the Gangway went to Ireland to denounce as landgrabbers — though they were only exercising a perfectly legal right—ought to be allowed to exercise their rights as citizens without being so interfered with. The right hon. Gentleman did not look upon the attempt to injure these people in the same serious light as the Members of the Opposition did. The right hon. Gentleman said, "You must wait until some physical outrage or injury has occurred," and, no matter what social discomfort was caused to these persons, the right hon. Gentleman thought it was better to lie by and do nothing. On the other hand, the Members of the Opposition declared that these people ought to be protected in the exercise of their legal rights; and they got absolutely no satisfaction in the speech of the Chief Secretary. The right hon. Gentleman said that the hon. Member for Belfast based his case on a poverty of evidence. The hon. Member brought forward 45 cases of persons being denounced by name because they had exercised the legal right of taking land from which others were evicted. It was all very well for the Chief Secretary, or anyone else living in London, to profess that a man might be very comfortable while a meeting to denounce him is held within a mile of his door. But he wished the Chief Secretary might be turned into an Irish landgrabber for a short time. How would the right hon. Gentleman like it to be said afterwards in the House of Commons —"Oh, there has been no physical injury. He has received no hurt to his body, and I shall institute no prosecution." The 45 cases referred to were all infringements of the most elementary rights of a British citizen. The right hon. Gentleman analysed two only of those cases. He would take first the case of Bradley. What was the admitted condition of Bradley according to the Chief Secretary himself. The right hon. Gentleman admitted that this man lost the customers who used to come to his mill. He admitted that his workmen left him, that the smith in the district would not work for him. In fact, the right hon. Gentleman admitted all the elements that went to make up the boycotting of this unfortunate man Bradley. How was this boycotting commenced? It was initiated by one of the hon. Members below the Gangway going down to Kells and at a meeting denouncing Bradley, and calling upon the people to bring about the results which afterwards happened. And what did the right hon. Gentleman do? Did he put an end to the boycotting? Did he try to put the law in force against his supporters below the Gangway? No; but when the right hon. Gentleman was questioned in the House about the case he said that no harm had been done to Bradley. He did not know what the right hon. Gentleman meant by saying that no harm had been done. Had not the man's customers left him? Had not his workmen deserted him? Had not the smith refused to work for him? Did he mean that if these ordinary everyday incidents took place there was no harm done. The Chief Secretary, who was accountable for seeing the law administered in favour of this man, was not carrying out the most elementary principle of Government if he failed to render him the support of the law so much needed. It was useless to try and debate the question as long as the right hon. Gentleman asserted that this boycotting, or what he called attempts at boycotting, were the right of one citizen towards another in Ireland, and that people might go on as long as they liked compelling others not to deal with a man so long as they did not do him any physical injury. Bradley's case was a typical instance of the failure of the right hon. Gentleman's methods to bring about social peace in this particular class of cases. The right hon. Gentleman said that a great deal of ridicule had been thrown on that interesting phenomenon recently brought into existence in Ireland, known as "Morley's

Mile." The right hon. Gentleman said that this plan, by which a meeting held to deal with the conduct of a man on a certain farm was illegal if held near that farm, but perfectly legal if held a mile away, had worked well. The right hon. Gentleman said that proximity must be taken into consideration. But had "Morley's Mile" worked in the case to which he had referred? Why, it had led to all the circumstances he had enumerated, and by the adoption of this system they were reducing the principle of law as to legal assemblies to the most grotesque performance which any responsible Minister had ever attempted to carry out. He would ask the Committee to consider for a moment the right hon. Gentleman's method of dealing with these people. Of course, the right hon. Gentleman had no right to disperse these meetings unless they were illegal assemblies. That was the very foundation of his action; therefore, they started with this, that an illegal assembly was proposed to be held in a particular district. But the meeting must be illegal. The right hon. Gentleman had thrown out something about "apprehending illegality." That was not a point which would have been conceded to the late Government when they were in power—that they could disperse meetings when they "apprehended" illegality. They would have had to show that the meeting itself was illegal; therefore they must start with this, that the meeting the right hon. Gentleman proposed to disperse was an illegal assembly. Well, did the right hon. Gentleman really say that when the same meeting, for the same object, composed of the same people going to make exactly the same speeches, which would be illegal if held in close proximity to the farm, became legal if held a mile away? The matter was not arguable, and the truth was that this extraordinary phenomenon that sprang into existence—according to the statement of the hon. Member for Tyrone—somewhere about the 24th of August, 1892, was invented by the right hon. Gentleman, because he wanted to give the minimum of government with the maximum of satisfaction to hon. Members below the Gangway, because he felt he could not carry on the government of Ireland if he allowed these illegal meetings to continue without protest, while if he forbade them altogether he would not have the support of those hon. Members. Therefore "Morley's mile," which, he was reminded, had not even the virtue of being an Irish mile, but was an English one, came about as the effect of the extraordinary union witnessed in this Parliament between lawlessness and law. He now came to the case of Thomas. The right hon. Gentleman had made a statement he concurred with—and he was always so pleased when he could confirm anything the right hon. Gentleman stated that he would venture to recall the statement to the mind of the Committee. The right hon. Gentleman had said that when men were dealing with Irish affairs they ought to be circumspect and incredulous. He asked the right hon. Gentleman to remember his own maxim, and, in relation to the case of Thomas, to be circumspect and incredulous. What did he tell them? He said it was true that the solicitor would not act for the man, that the miller would not grind his corn, that the workmen left him, and that a meeting had happened to be held in the neighbourhood immediately before. But, said the right hon. Gentleman, these incidents had no reference to the meeting. Did the right hon. Gentleman really believe that? Did the right hon. Gentleman really believe that the very day after the meeting, for the first moment, the solicitor began to wonder where he was to get his costs from, that the very day after the meeting for the first moment the miller thought that too small an order had been sent to him, and that the very day after the meeting for the first moment the workman discovered that his poor father was not so well as he used to be? All he (Mr. Carson) could say was that when the right hon. Gentleman seriously got up and asked the Committee to believe that these were true, *bonâ fide* excuses, he asked him in the government of Ireland to be a little more circumspect and incredulous. In this case they found exactly what happened in Bradley's case. An hon. Member below the Gangway initiated the meeting, and went down to the district and commanded everything to be done that was done, and did the right hon. Gentleman think it was fair towards the man Thomas that he should not proceed against the hon. Member simply because he wished to retain his vote—that he should protect the Member who had the vote rather than the man who not only could not come here, but probably could not go anywhere else, and vote either for or against the right hon. Gentleman. The case of Hogg was one which deserved the attention of those who had been looking so closely after the interests of the Revenue and the Chancellor of the Exchequer of late. He was sorry the Chancellor of the Exchequer was not present, because if he were he might be convinced that it would be as well to endeavour to protect the Revenue in respect of these Irish tenants as to overburden agricultural interests in England by imposing excessive Death Duties. In the case of Hogg, what crime had he committed? He had simply assisted the right hon. Gentleman to get back a portion of the money advanced by the State, and if ever there was a case in which the State ought to have protected a tenant, that was the one. The right hon. Gentleman said the man was living in his home as comfortably as anyone could wish to live in Ireland, or any other part of the world. He said nothing happened to Hogg, except that boycotting notices were put upon the chapel, that as a consequence all the windows of his house were broken, that he found that he could not let his grass land, but that he might stock it himself. That was a nice system of liberty in a civilised country, and it was a nice system of government for a Chief Secretary to boast of in the House of Commons. He (Mr. Carson) came back to what he said before—namely, that really the bone of contention between them was were these people or were they not to be allowed to live as ordinary citizens exercising their ordinary rights in a free country. The object in raising this Debate had been to show that although outrage might be less in Ireland—in the way in which the Government understood the meaning of the word outrage—and though agrarian crime might be diminished, the right hon. Gentleman was trying to legalise boycotting, and to prevent it being looked upon as a crime, and agrarian crime had to a large extent become unnecessary, because boycotting was supreme. The Opposition would certainly have been grossly wanting in their duty towards those they thought ought to be protected in Ireland if they had not brought this matter before the Court. [*Laughter.*] Well, he wished these matters had been brought before the Court. They were now brought before the House with a view to directing attention to doctrines which had been expressed with impunity in Ireland. There was one matter on which he wished the right hon. Gentleman had said a word before he sat down, and that was as to the statement about which he (Mr. Carson) had challenged him expressly in the House. He wished to know whether the statement of the hon. Member for Mayo was or was not made with the authority of the right hon. Gentleman? The hon. Member for Mayo told the people in Tipperary that, so far as the Government were concerned, they might go on with impunity preaching and teaching these doctrines of boycotting and intimidation towards certain classes in Ireland. They had gone on, and the Government had not interfered, and to that extent there was foundation for the belief in Ireland that the statement of the hon. Member, who was a near adviser of the Chief Secretary, was an inspired statement. He did not know whether that statement was put forward with a view to the Evicted Tenants Bill. That was a matter that they would probably have to discuss on a future occasion, but all he could say was that so long as he saw this system of boycotting in Ireland existing in its present state, and the law paralysed, he would withhold any concurrence in the administration of the Chief Secretary, when he proposed to hand over those persons who had taken evicted farms to the tender mercies of hon. Gentlemen below the Gangway. He should certainly support the Motion for the reduction if it went to a Division, not in the slightest degree desiring to see the Chief Secretary lose £2,000, but in the desire to emphasize in every way he could his belief that however successful the right hon. Gentleman might be in other respects he had not fully realised the importance to the social condition of Ireland of maintaining the liberties of the people of that country.

Mr. T. W. RUSSELL: I have two Notices on the Paper in regard to the Chief Secretary's Office. I wish to ask whether, if this Amendment is disposed of now, the Government proposes to take the Vote in the absence of discussion on other items?

Mr. J. MORLEY: Yes, Sir. The Government intend to take the Vote.

The other points are of a very subordinate character, and can well be raised on Report if it is thought advisable to do so.

Question put.

The Committee divided :—Ayes 172 ; Noes 211.—(Division List, No. 113.)

Original Question again proposed.

Mr. T. W. RUSSELL rose.

Mr. J. MORLEY rose in his place, and claimed to move, "That the Question be now put."

Question put, "That the Original Question be now put."

The Committee divided :—Ayes 210 ; Noes 160.—(Division List, No. 114.)

Original Question put accordingly, and agreed to.

It being after half-past Five of the clock, the Chairman left the Chair to make his report to the House.

Resolutions to be reported To-morrow ; Committee to sit again upon Friday.

RAILWAY AND CANAL TRAFFIC BILL. (No. 156.)

SECOND READING.

Order for Second Reading read.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.) moved the Second Reading of this Bill, which he said the House generally desired should become law this Session.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Bryce.*)

MR. T. W. RUSSELL objected.

MR. BRYCE : I would beg the hon. Member to withdraw his objection.

MR. CARSON (Dublin University) : Then I object also. You closured the Irish Vote.

Second Reading deferred till To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.—(No. 231.)

Reported, with Amendments [Provisional Orders confirmed] ; as amended, to be considered To-morrow.

Mr. J. Morley

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 19) BILL.—(No. 262.)

Reported, without Amendment [Provisional Orders confirmed] ; to be read the third time To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 13) BILL. (No. 269.)

Reported, with Amendments [Provisional Order confirmed] ; Title amended ; as amended, to be considered To-morrow.

POOR LAW GUARDIANS (IRELAND) (WOMEN) BILL.—(No. 241.)

Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress ; to sit again upon Friday.

INTOXICATING LIQUORS LOCAL VETO (IRELAND) BILL.—(No. 51.)

Order for Second Reading read, and discharged.

Bill withdrawn.

TROUT FISHING (SCOTLAND) BILL [*Lords*].—(No. 279.)

Read a second time, and committed for To-morrow.

LOCOMOTIVE THRESHING ENGINES BILL.—(No. 183.)

Reported from the Select Committee.

Report to lie upon the Table, and to be printed. [No. 180.]

Minutes of Proceedings to be printed. [No. 180.]

Bill re-committed to a Committee of the Whole House for To-morrow, and to be printed. [Bill 292.]

PARLIAMENTARY PAPERS DISTRIBUTION.

First Report from the Select Committee brought up, and read ; to lie upon the Table, and to be printed. [No. 181.]

House adjourned at ten minutes before Six o'clock.

HOUSE OF LORDS,

Thursday, 21st June 1894.

NEW PEER.

John James Stewart Lord Bishop of Worcester—Was (in the usual manner) introduced.

PREVENTION OF CRUELTY TO CHILDREN BILL.—(No. 89.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, it will not be necessary for me to detain your Lordships at any length in asking you to read a second time this Bill which has already passed the other House. Its object is to strengthen the legislation to which Parliament has already given its sanction for the purpose of protecting children from cruelty. The Bill is strictly an amending measure, amending in a number of respects the Acts which Parliament has previously passed. Of course, it would be out of place on the present occasion for me to trouble your Lordships by calling attention to each of the provisions it is proposed to amend or the supplementary provisions it is proposed to add. They are essentially separate and distinct; and that, of course, would be matter for consideration in Committee, and not upon the Second Reading of the Bill. I think your Lordships can entertain no doubt that this is a subject well worth the attention of Parliament. The experience of the last 10 years, and more especially of the last five years, has brought to light an amount of cruelty towards young children which is perfectly appalling. Your Lordships will, I am sure, agree that if ever the necessity for legislation such as Parliament passed in 1889 has been exhibited it has been in the present case. No doubt the powers which were then entrusted to various persons in reference to the protection of children were considerable, and there were not a few who at that time entertained some apprehensions with regard to entrusting powers so large—fears were expressed lest it might involve so much interference with parental control as to lead to dangerous results. Happily, those who have been chiefly instrumental in putting this Act into operation have exhibited a care, discretion, and tact which has prevented those consequences which might well have resulted if less care and tact had been shown, and proves, I think, that your Lordships may well enable powers in addition to those which have been already exercised to be put into operation. In the last five years, since the Act of 1889 was passed, the number of convictions for cruelty to children have been no less than 5,460. That, my Lords, is surely proof that Parliament did wisely to pass that Act, and when I tell your Lordships that the total number of persons prosecuted was only 5,792—you will see that in only 332 cases were there no convictions; that is to say, the convictions amounted to 94·27 per cent. of those prosecuted—your Lordships will agree that the views of those who put the Act into operation as to its necessity has been thoroughly justified in the result. Of course, it is not to be supposed that even of the 332 persons who were discharged, there was no ground for bringing them to trial, because in cases of doubt the doubt was very properly given in their favour, and there could be no conviction. But the fact that there was so small a percentage not convicted shows that the utmost care has been exercised on the part of those who undertook the prosecutions in those cases. This does not represent anything like the total amount of work done for the benefit of children. It is not only by prosecutions that they are protected, but also by the warnings to cruel parents, which frequently prevent the necessity of prosecutions. Out of 47,000 complaints inquired into, 5,000 were found to be either without foundation or could not be dealt with, 28,895 were warned, and, as I have said, the prosecutions were 5,792. It has been frequently found, and even in cases of a serious nature, it has been sufficient to give a warning and let the persons accused of cruelty know that their conduct was under observation, to stop the cruelties they were committing. Your Lordships will no doubt feel, considering that in the great majority of cases the cruelty found to have been committed towards children was stopped by the warnings given, that is a much better result than in every case of necessity undertaking a prosecution of parents, which would frequently lead to their imprisonment. Another happy circumstance is this: that where prosecutions have occurred it has seldom been necessary to resort to further proceedings. Of 7,398 persons taken into Court for cruelty to children, nearly 7,000 are now living with their children, and under happier circumstances in the great majority of cases than they ever experienced before. Therefore, the result has been that happily it has not been found necessary to destroy the home and family; and even after imprisonment the parents have returned home and the family has been happier and more prosperous than before the prosecution. I hope your Lordships will consider this extremely gratifying, as showing that steps have been taken to put a stop to this great evil. Of course, it has not been found possible to put the powers given into operation in some parts of the country; but there is every reason to hope and believe that in many parts of the country where punishment has been inflicted that much good has been done thereby, and that the evil itself has been greatly diminished. This Act proposes to amend and strengthen the previous law, and I will only touch upon two or three points by way of illustration. Under the original Act the age limit for boys is 14; it is proposed to extend that to 16 in regard to punishment being inflicted in cases of ill-treatment. For example, supposing a boy was half-starved, but over 14 years of age, no steps could be taken under the provisions of the Act. It has been found by experience there are some cases in which protection is just as necessary as in the cases of younger children. Then, again, the word "ill-treatment" used in the former Act was subject to various constructions by different Justices, and some of them — a not inconsiderable number, although a minority—held that "ill-treatment" does not cover an assault; that if a parent ill-treated his child by starving it he came within the Act; but that if he assaulted the child, he must be dealt with for that offence, and that consequently the provisions of this Act were inapplicable. I will not myself on this occasion express any opinion of my own as to whether "ill-treatment" covers an assault; but your Lordships will, at all events, agree that it is as well that difficulty should be removed, and that in future an assault should come within the Act. Well, then, the utmost term of imprisonment upon summary conviction is now three months. It is proposed to extend the term to six months, but, of course, if the accused demand it he can claim a trial by jury. Considering there are a large number of other cases in which punishment of between three and six months is inflicted, I think your Lordships will consider it desirable that the present punishment on summary conviction should be extended to six months. Then there is a provision with regard to dangerous occupations, such as acrobats and contortionists—that licences shall be obtained so that it can be seen whether the child is being properly cared for, and not ill-treated. I do not think it necessary that I should detain your Lordships now by going into all the various points of detail dealt with by this Bill. I think I have said enough to show that it is strictly in the nature of an amending measure that it is intended in many cases to remove defects and to make the administration of justice in the different Courts uniform. I trust your Lordships will consider I have said sufficient to justify this Bill, and to induce you to give it a Second Reading.

Moved, "That the Bill be now read 2^a."—(*The Lord Chancellor.*)

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next.

NOTICE OF ACCIDENTS BILL.—(No. 106.)

SECOND READING.

Order of the Day for the Second Reading, read.

*LORD PLAYFAIR: My Lords, this Bill has been brought up from the other House. The object of it is to ensure that knowledge shall be furnished in the shape of Returns of accidents occurring during progress of labour. Various Acts of Parliament provide for sufficient Returns in many kinds of labour, but leave large fields without any Return at all. For instance, under the Acts of Parliament we get knowledge of accidents at sea; of accidents in the working, though not in the construction, of railways; in the manufacture of explosives; in factories and workshops, and from boiler explosions. In all those industries Returns have to be made, to different Departments of the Government, of accidents, whether fatal or disabling. But, as I have said, there are large fields of labour in which no Returns are made to any Government Department. In these matters our practice varies from that in other countries, where the Returns cover all fields of labour, while we have only a certain number covered. For instance, in the construction of large public works like the Forth Bridge and the Manchester Ship Canal, we have no official Returns; and the consequence is, that very often erroneous and exaggerated notions prevail among the public with regard to the accidents occurring on works of that description. No doubt your Lordships have observed statements of that kind during the making of the Manchester Ship Canal, that no less than 5,000 accidents had occurred, including 1,000 deaths and 4,000 disablements. These are not at all the true records. The true record is usually less than the popular belief on the point. Down to the opening of the Canal in April last the deaths on the works during their construction had been 137, the permanent injuries caused to the workmen were 157, and the other injuries produced were 1,469. Altogether the accidents during the construction of the Ship Canal were 1,813—a much smaller number than the popular belief that the accidents amounted to more than 5,000. It is very advisable that we should obtain full accounts of these accidents. How far the Returns to be given in this way will make accidents avoidable in future it is difficult to say; but the publicity given in the case of accidents in occupations where they already come under the Acts of Parliament has been exceedingly beneficial, and the inquiries which followed in those cases have prevented accidents or have removed the causes of accidents in a great many cases. The object of the Bill is to require notice to be given to the Board of Trade of all fatal and disabling accidents in certain specified kinds of work. Those will be found in the Schedule to the Bill; but I may state generally that they are—the construction and repair of any railway, tramroad, gas-works, bridges, and so on, all under Parliamentary sanction. Then comes the construction and repair of large buildings, for which there are no Returns of any accidents made and which require them, because both the feelings of the working men and the positive fact that in the building trades the assurances for accidents are large to persons engaged in that trade show that accidents are very numerous. Thirdly, accidents which arise from the working of any traction or other engine used in the open air, and in Clause 2 the Board of Trade has additional power given to it to include any dangerous trades which may spring up. For example, if dynamite were to be invented for the first time the Board of Trade could schedule its manufacture as a dangerous trade, in which accidents occurring must be returned. The Returns must indicate, first, loss of life; secondly, bodily injury incapacitating workmen from working three days a week of five hours each, in order that Returns may not be made of accidents of too trivial a character. Under this Bill the Board of Trade will be enabled to appoint Courts of Inquiry in cases of serious accidents, to ascertain whether it was possible to remove the causes of them, and to obtain better security for life and limb. The Bill originated with the strong desire of the Trade Unions in their Congresses that such accidents should be returnable and should be made public. The Bill will apply in the case of accidents occurring to persons employed by a Government Department. This is not at all a Party measure. It comes from the other House, and has passed through the Grand Committee; and I now ask your Lordships to give it a Second Reading. Some Amendments may be proposed to it, but I believe your Lordships will all approve of the general motive of the Bill—that full knowledge should be obtained of the accidents which take place during labour in all industries.

Moved, "That the Bill be now read 2^a."—(*The Lord Playfair.*)

LORD BALFOUR OF BURLEIGH: My Lords, I do not rise to offer any opposition to the Second Reading of the

Bill. On the contrary, I think the testimony borne by the noble Lord opposite in support of it, and of its object, must have convinced your Lordships that there is a case for a measure of this kind. The account given of the Bill by the noble Lord was so full and complete that it is not necessary for me to add much to it. But I should like to confirm what has been said by the noble Lord as to the erroneous ideas that have sometimes got abroad in regard to the number of accidents during the construction of large works, such as the Manchester Ship Canal. Exactly the same ideas prevailed during the construction of the Forth Bridge, and has been entertained with regard to other large works whose construction has extended over a considerable number of years. During the construction of the Forth Bridge accounts of accidents, more or less severe, to men employed on the work were often recorded, and created an idea among the public that it was carried on in a reckless and improper fashion; but, when the matter was looked into, it was found that, having regard to the magnitude of the work, the enormous quantities of iron and steel used in it, the numbers of men employed, and taking into account all the factors by which these things should be judged, the number of accidents was relatively very small. As the noble Lord has said, the Bill is to provide for more complete notification of accidents, and it comprises a Schedule specifying manufactures and trades specially brought within scope of the Bill. There is one point upon which I must say a word, not in condemnation, but rather in congratulation, and that is with regard to the almost child-like trust and confidence displayed in the management of the Board of Trade by the terms of Clause 2 of the present Bill. There is possibly as much legislation allowed under the Bill to the Board of Trade as is to be enacted by Parliament. I am far from saying that that is an unwise thing to do. Having some experience of the Board of Trade, I believe it manages its work very well. But not only is the Board of Trade given a large and wide discretion as to the Court they will set up for inquiring into these accidents, but they are allowed to extend the operation of the Bill to other trades not specially mentioned in the Schedule. Railway accidents are at present inquired into by a special permanent staff of officials, familiar with such matters and competent to deal with them. But under the Bill the competence of the persons who are to hold inquiries is left to the Board of Trade to decide, and it seems certain they are not to be permanent officials or necessarily to possess legal knowledge, because there is a further provision that persons having legal or special knowledge may be appointed to act as assessors. I do not know that it is necessary to oppose this provision. I believe it to be a fair experiment, but I think it right to call attention to the matter. I feel confident the Board of Trade will exercise that care in the working of the Act, and therefore I need say no more on that point. With regard to the extension of the Act to other trades, I understand the Board must pass a resolution that the trade to which the Act is to be extended is "specially dangerous." That being so, it seems absurd to exclude specially from the provisions of the Act domestic service. I agree it is not necessary to include it within the provisions of the Bill; but, from the way Clause 2 is drafted, it seems to imply an opinion by the Board of Trade that domestic service is specially dangerous, but that, in spite of that conclusion, it is not necessary to extend the Bill to it. I do not suppose that that is intended. I do not quite understand why, if there is a limitation in the extension of the Bill to especially dangerous trades, it is necessary to go out of the way to prevent the Bill extending to domestic service. There are one or two matters in which the Bill may, I think, require consideration, and possibly amendment in certain particulars. The Bill provides for the case of an injured workman who is not able to work for five hours on any one of the succeeding three days. It should be specified whether that means successive days or includes Sundays, holidays, and so on. There is also an ambiguous provision in the 3rd section, Sub-section 6, that the Court set up by the Board of Trade with regard to these matters shall have the power of ordering persons summoned before it to pay the expenses of the investigation. I propose to put down an Amendment providing that, before a person is fined, the Court must come to the conclusion that he has been rightly summoned before them, and that he was in some way or other negligent or in fault.

LORD PLAYFAIR suggested that the noble Lord should put down his Amendments at once. He would not take the Committee stage till Monday next, which would give the Board of Trade time to consider the proposed Amendments.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL [H.L.]—(No. 37.)

Returned from the Commons agreed to, with Amendments: The said Amendments to be printed, and to be considered on Monday next. (No. 114.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL. (No. 111.)

Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL. (No .107.)

Read 2ª (according to Order), and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (GAS) BILL.—(No. 92.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (HOUSING OF WORKING CLASSES) (No. 2) BILL.—(No. 93.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 8) BILL.—(No. 94.)

Read 3ª (according to Order), and passed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 99.)

Read 3ª (according to Order), with the Amendment, and passed, and returned to the Commons.

RAILWAY RATES AND CHARGES PROVISIONAL ORDER (EASINGWOLD RAILWAY, &c.) BILL.—(No. 96.)

Read 3ª (according to Order), and passed.

PUBLIC LIBRARIES (SCOTLAND) BILL. (No. 62.)

House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

FISHERY BOARD (SCOTLAND) EXTENSION OF POWERS BILL.—(No. 57.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 116.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 117.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 118.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 119.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 120.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 121.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 122.)

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 17) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 123.)

LICENSING LAWS AMENDMENT BILL [H.L].

A Bill to amend the licensing laws—Was presented by The Lord Bishop of London; read 1ª; to be printed; and to be read 2ª on Thursday the 5th of July next. (No. 115.)

House adjourned at Five o'clock, till To-morrow, a quarter past Ten o'clock.

* * *

HOUSE OF COMMONS,

Thursday, 21st June 1894.

QUESTIONS.

SIGNALMEN'S WORKING HOURS ON THE GREAT EASTERN RAILWAY.

Mr. DODD (Essex, Maldon): I beg to ask the President of the Board of Trade what has been the result of the complaint laid before that Board as to the hours of labour of signalmen at certain boxes at Kelvedon, Witham, and other places on the Great Eastern Railway; and, further, to ask him the dates of the various steps taken in respect of that complaint under the recent Act giving power in such matters to the Board of Trade?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): The Great Eastern Railway Company have agreed to reduce the hours at two of the boxes complained of. My hon. and learned Friend drew attention to the matter on the 19th of February, and the Board of Trade communicated with the Company on the same day. The Board then received a formal representation under the Act from the hon. Member, and, after consulting their Inspecting Officers, called upon the Company on the 8th of March for a Return of the hours worked by their servants in certain cabins. This Return was received on the 27th of March and considered by the Inspecting Officers, and on the 9th of April the Board ordered the Company to submit a revised Schedule of the Hours of Labour within one month. This Schedule was received on the 4th of May, and as it was unsatisfactory in terms a conference between the representatives of the Company and the officers of the Board of Trade was arranged, and took place on the 4th of June. The Board are considering what further action shall be taken in the matter.

THE COLL FREE CHURCH MINISTER.

Sir C. CAMERON (Glasgow, College): I beg to ask the Lord Advocate whether his attention has been called to the statement contained in a Glasgow paper to the effect that in the Island of Coll, in consequence of his having incurred the displeasure of the proprietor of the Island by standing against the factor for the County Council, the Rev. Mr. Ross, Free Church minister there, had been subjected to many annoyances, the last move against him being the barricading of his front and kitchen doors by the factor by the erection of six rows of barbed wire fencing and the filling up of the well, from which the manse got its supply of water, with all sorts of filth and stones; whether it is true that the barricading with barbed wire fencing described was thrice renewed after removal; and whether the Procurator Fiscal has yet completed his inquiries into the case; and, if so, with what result?

***The LORD ADVOCATE** (Mr. J. B. Balfour, Clackmannan, &c.): It is the fact that there has been for some time a dispute between the Rev. Mr. Ross and the proprietor as to the right of the former to use an access to his manse through certain ground belonging to the latter, on which also the well in question was situated, and that the factor twice put up a barbed wire fence close to the manse doors, and filled up the well with stones, his object, as he states, being to have the respective rights of the parties legally tested, and the matter is now accordingly before the Sheriff. The proprietor was abroad at the time, and both he and the factor deny that their attitude towards Mr. Ross has been affected by the County Council election, though other statements are to an opposite effect. I may add that, although the extreme measures taken by the factor cannot be justified, Mr. Ross says that the proprietor has, of his own accord, never exacted more than the half of the feu duty due to him for the site of the manse, and that matters between them now seem likely to be arranged on the footing that Mr. Ross shall have a lease of the ground he wants, including the well, free of rent.

Sir C. CAMERON: Will the right hon. Gentleman inquire into the statement of Mr. Ross, that the proprietor has offered to let him the land on nominal terms if he will abstain from opposing the factor for the County Council?

*Mr. J. B. BALFOUR: I will further inquire, but I may repeat that on one hand it is asserted that this dispute has nothing to do with County Council politics, and that this is denied on the other side.

NEWTON ABBOT WORKHOUSE.

Sir S. NORTHCOTE (Exeter): I beg to ask the President of the Local Government Board if he will lay upon the Table of the House the Reports of the recent inquiries into the administration of the Newton Abbot Workhouse; whether Dr. Fuller, a gentleman who assisted at the recent inquiries, advised that the new nurse should be fully certificated; is he aware that the nurse who has been elected does not possess a midwifery certificate; that a considerable number of the Newton Abbot Workhouse Guardians protested against the legality of the nurse's election; and that the new master of the workhouse has been connected as an official with the workhouse during the time when its administration has necessitated the intervention of the Local Government Board; and if, under these circumstances, the Local Government Board can take any steps to set aside these appointments?

The PRESIDENT of the LOCAL GOVERNMENT BOARD (Mr. Shaw-Lefevre, Bradford, Central): The Local Government Board have recently received the Report on the further inquiry which has been held by two of their Inspectors with respect to the administration of the Newton Abbot Workhouse, and the Report is now receiving the consideration of the Board. Dr. Fuller, one of the Board's Inspectors, recommended that the Guardians in appointing a nurse should obtain the services of one who is fully certificated. The Board have been informed by the Guardians of the appointments which have been made by them to the offices of master and nurse. The master, who resigned, has been re-elected; but his appointment will be considered by the Board in connection with the recent administration of the workhouse before it is approved of. The question of the fitness of the person who has been elected nurse will also be considered before the Board concur in the appointment. The Reports which are made to the Board by their Inspectors are confidential communications, and I am not prepared, therefore, to lay them upon the Table of the House.

LEAVING CERTIFICATES IN SCOTLAND.

Mr. CROMBIE (Kincardineshire): I beg to ask the Secretary for Scotland if he will lay upon the Table of the House the names of the examiners for the leaving certificate, with their ordinary avocations and the salary paid to each?

The SECRETARY for SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): There are no examiners for the leaving certificate in receipt of salaries. The Department is solely responsible for the awards made, and the revision of papers is carried on with the help of a large number of gentlemen, whose work is under supervision, and who are paid in proportion to the number of papers looked over by them. The names and numbers of those employed vary each year. I do not see what public object would be served by the publication of particulars, but perhaps when the Educational Estimate is discussed it may be considered whether the names of these gentlemen might be published in the annual Blue Book.

DUCHY OF LANCASTER LANDS.

Mr. HARE (Norfolk, S.W.): I beg to ask the Secretary to the Treasury whether the lands of the Duchy of Lancaster are exempt from parochial and other rates and taxes when the land is farmed by the Duchy?

*The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): I am informed that all the Duchy lands are liable to Land Tax if not redeemed. Inhabited House Duty is a tax on the occupier, but under "exemption" in 48 Geo. III., c. 55, where houses are occupied by Her Majesty or by caretakers, the tax is not payable or paid. Her Majesty is not liable for Property Tax, but she pays it, under Schedule A, on a fair valuation, and under Schedule B upon profits, if made. Except in a few cases where, by a statutory provision, lands are specially charged with rates, the Duchy is not liable to pay rates for land in hand, but contributes according to a fair valuation, in analogy to what is done by the Offices of Works and of Woods.

Mr. HANBURY (Preston): Is the exemption under Statute?

Sir J. T. HIBBERT: I think so.

Mr. HANBURY: What Statute?

Sir J. T. HIBBERT: That I cannot say without notice.

SMITH'S SCHOOL CHARITY, NUNEATON.

Mr. COBB (Warwick, S.E., Rugby): I beg to ask the Vice President of the Committee of Council on Education whether the Department has received a Petition signed by 498 inhabitants and ratepayers of Nuneaton against the Scheme now proposed for the future administration of the Smith's School Charity; whether he is aware that since the Scheme was drawn up and advertised a large number of inhabitants and ratepayers have looked into it, with the result that public interest has been aroused which previously did not exist; and whether he will either refer the Scheme back to the Charity Commissioners or take some other step with a view to a further public local inquiry?

The VICE PRESIDENT of the COUNCIL (Mr. Acland, York, W.R., Rotherham): The statutory time for receiving objections to this Scheme expired on the 2nd of April last without any objection or suggestion having been received, and the Scheme was approved on the 18th of April. The Petition referred to in the hon. Member's question was received a few days ago, but I have no further jurisdiction in the matter. The attention of the petitioners has been directed to the section of the Act under which ratepayers or other parties concerned may claim that the Scheme shall be laid before Parliament.

KILLARNEY BOARD OF GUARDIANS.

Mr. T. W. RUSSELL (Tyrone, S.); I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Killarney Board of Guardians has been dissolved under sealed Order by the Local Government Board; and if he can state the financial position of the Board when the Vice Guardians took charge of the Union?

The CHIEF SECRETARY for IRELAND (Mr. J. Morley, Newcastle-upon-Tyne): The Killarney Board of Guardians was dissolved by sealed Order of the Local Government Board dated the 12th instant. The estimated liabilities of the Union on the 15th instant were £7,147, and the assets, including uncollected rates, were £4,636.

Mr. T. W. RUSSELL: Can the right hon. Gentleman say whether amongst the assets is included a sum of £421 due by labourers for rents of cottages built out of the rates; also for what period have the paid Guardians been appointed?

Mr. J. MORLEY: I am afraid I cannot answer either of those questions. I think, however, the amount of arrears is overstated.

Mr. T. W. RUSSELL: I will put the question again on Monday.

ENNISKILLEN ROYAL SCHOOL ESTATE.

Mr. M'GILLIGAN (Fermanagh, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland what was the gross rental of the Enniskillen Royal School Estate for the last year; what were the expenses of management; and what part of the balance was spent for educational purposes?

Mr. J. MORLEY: The gross rental of the Enniskillen estate for year ended November, 1893, was £2,100 13s. 11d. The expenses of management amounted to £576 8s. 5d., leaving a balance of £1,524 5s. 6d. Out of this balance a sum of £604 10s. 3d. was paid to retired masters in pursuance of the Scheme formed by the Educational Endowments Commissioners, leaving a sum of £919 15s. 3d. available for educational purposes, exclusive of dividends on Stock belonging to the endowment, amounting to £167 8s. 9d. The total sum thus available amounted to £1,087 4s., out of which a sum of £1,080 was divided between the Fermanagh Local Boards of Education to be applied by them for the purposes of the Schemes.

RESERVISTS' PAY AS TELEGRAPHISTS.

MAJOR RASCH (Essex, S.E.): I beg to ask the Secretary of State for War whether Reservists, on receiving appointments as telegraphists, have their Reserve pay of 6d. per diem deducted from their salary during their period of service with the Reserve?

*****THE SECRETARY OF STATE FOR WAR** (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): I find that under the Regulations of the Postmaster General, made in 1885, men of the first-class Reserve appointed to the Post Office as telegraphists have their Reserve pay deducted from the Post Office salary of their position, partly to equalise their emoluments with those of other telegraphists, and partly because, though belonging to the Reserve, their time counts towards superannuation on their Post Office wages. Their service in the Reserve is compulsory under their original enlistment. Men in the supplemental Reserve, in which service is voluntary, do not have a deduction made from their Civil wages. The arrangement as it now stands does not commend itself to me, and I will inquire into it further.

LEEDS BARRACKS.

MR. JACKSON (Leeds, N.): I beg to ask the Financial Secretary to the War Office when the alterations to the barracks at Leeds will be completed; and when the barracks will be occupied?

THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley): The barracks at Leeds will be ready for occupation on the 1st of July. Troops will probably be moved in during the month of August.

DERRY LUNATIC ASYLUM.

MR. MAINS (Donegal, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that at a meeting of the Governors of Derry Lunatic Asylum, held on the 14th of this month, a Report was received from a Committee appointed to select a site for the new asylum for County Derry, in which they recommended as a site for the new asylum a farm at Granshaw containing 290 acres, and which is situated near the City of Derry; whether he is aware that all the members of this Committee live in or near the City of Derry; whether he is also aware that they had offers of sites from several central districts of the county, and whether they visited any of those but the one at Granshaw; that the Chairman of the Governors said at the meeting that the Committee had given the Governors no information, and that the Derry Governors were in a majority, and could do as they wished in this matter; and whether, in view of the fact that Derry is situated at the extreme end of the county, and therefore difficult to get at from various parts of the county, the Board of Control will consider the interests of the county at large, previous to approving of any site?

MR. J. MORLEY: The facts are correctly stated in the first two paragraphs. With regard to the remainder of the question, I am informed there were 20 offers of sites for the new asylum and that of these the Committee visited four —two being near Derry and two near Limavaddy. The Report of the Committee has not yet been laid officially before the Board of control, upon whom will devolve the entire legal responsibility in connection with the selection of a site. Before such selection is made the interests of the insane poor of the various portions of the district will be carefully considered.

LAND PURCHASE IN COUNTY WATERFORD.

MR. POWER (Waterford, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Land Commission were aware of it that Thomas Whelan, who has applied to the Land Commission for an advance to purchase a holding at Ballinafina, County Waterford, stated on oath at the Presentment Sessions held at Carrickbeg on the 12th of May last, that he got possession of the holding in question on the 26th of February, 1894, and that prior to getting possession he signed the agreement to purchase; whether, if the facts are as stated, the Land Purchase Acts apply to such cases; whether, under the circumstances, the Land Commission, before making the advance, will make further inquiries into this case, and ascertain if any misrepresentation has been made to them; and whether the annuity to which Whelan will be subject if this sale is carried through will be £40, whereas the rent, for the non-payment of which the former tenant was evicted, was £79 a year?

MR. J. MORLEY: The Land Purchase Acts only apply to enable tenants in occupation to purchase. An agreement to purchase where no tenancy or occupation under it existed and then the creation of a tenancy to carry it out would be improper and an evasion of the Acts. I have received a Report from the Land Commission, but am making further inquiries in the matter.

JUSTICES' CLERKS AND LICENSING BUSINESS.

MR. T. OWEN (Cornwall, Launceston): I beg to ask the Secretary of State for the Home Department whether, in accordance with the promise he made last year (in answer to a Question), he has conferred with Mr. Attorney General with a view to taking steps to put an end, in the public interest, to the practice whereby Justices' clerks, whose duty it is to advise the Magistrates in licensing cases, regularly act as solicitors for brewers and licensed victuallers in connection with the sale or transfer of public houses in respect of which application subsequently come before such Justices; and, if so, with what result; and whether, in the interests of justice, he will now take steps to secure that Magistrates' clerks shall cease to occupy the conflicting positions of being, in connection with the same cases, in the first instance the legal advisers to Courts of Petty Sessions, and afterwards the prosecuting solicitors before Quarter Sessions, with extra remuneration for each case committed for trial?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): I did confer with the late Attorney General on the matter. We found on inquiry that the practice, so far as licensing cases are concerned, to which my hon. Friend refers, was not common, and that where it exists it usually extends only to the preparation of formal notices by the Justices' clerk. Upon the general question, the conclusion at which the Attorney General and I arrived was, that the practical harm done by the existing system is so small, and the difficulties in the way of making any change so great, that it was not desirable to propose any legislation on the subject. To this view I must adhere, while there are many other subjects on which the necessity for legislation is both clearer and more urgent.

COMMISSARY CLERKS IN SCOTLAND.

SIR C. PEARSON (Edinburgh and St. Andrews Universities): I beg to ask the Secretary to the Treasury whether he has considered a statement on behalf of those commissary clerks in Scotland who are paid by fees as to the injurious effect of Clause 13 of the Finance Bill upon their emoluments; and whether the Government propose to amend the clause so as to avoid the injustice, either by raising the proposed scale of fees, or lowering the proposed limit of value of the estates to which the fee of 15s. shall apply; and, if not, whether the Treasury propose to obtain statutory power to grant compensation for loss of fees in such cases, as was done in similar circumstances by the 12th section of "The Revenue, Friendly Societies, and National Debt Act, 1882"?

SIR J. T. HIBBERT: The statement has received consideration. The Amendments to Clause 13, which will have the effect of confining personal applications to officers of Inland Revenue to estates of £500 gross, will greatly modify the effect of this clause upon the emoluments of clerks. If, however, those emoluments, or those of the Probate Registrars in Ireland, who are paid by fees, are injuriously affected by the proposal, the Treasury will be prepared to compensate them, after the precedent of the Act of 1882, mentioned in the question.

THE VOLUNTEER MEDAL.

SIR C. CAMERON: I beg to ask the Secretary of State for War whether his attention has been called to the case of Volunteers who have served more than 20 years, but whose service has not been continuous and does not come within paragraph 6 of the Army Order relating to the grant of a medal; and whether he can see his way to grant such medals in cases where it can be proved that there has been a service of over 20 years, though not continuous?

*MR. CAMPBELL-BANNERMAN: A Circular is about to be issued which will allow, under certain specified circumstances, a break in the continuity of service.

*MR. TOMLINSON (Preston): May I ask whether the right hon. Gentleman will reconsider the question of granting decorations to Volunteers whose service, though sufficient and continuous, expired before the end of last year?

MR. CAMPBELL-BANNERMAN: I have answered several questions on that subject. I do not see my way to accede to that proposal.

LISTOWEL POOR LAW UNION.

MR. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland, with reference to recent disparaging suggestions as to the management of the Listowel Poor Law Union, whether he is aware that, at the close of the last financial year, on the 25th of March, 1894, the Guardians had to credit of their bank account £1,941 7s. 10d., and assets outstanding to the value of £4,000, and whether, at the date in question, all substantial debts of the Union had been discharged, including a sum of £500 due for seed rate by the Glinn Union, lately incorporated with Listowel; and that the Guardians have still kept to their credit a sum of over £1,000, although the sum of £690, balance of seed rate due by the Glin Union, has been withdrawn from their account by sealed order; and whether the increase of charge for indoor and outdoor relief is reasonably accounted for by a moderate improvement in the dietary, by pressure of poverty, owing to agricultural depression, by the number of evictions in the district, and by the effect of the emigration of young people upon the proportion of the aged in the Home population?

MR. J. MORLEY: The clerk of the Listowel Board of Guardians reports that on the 25th of March last the Guardians had a credit balance at bank of £1,941 7s. 10d., and that the total assets outstanding amounted to £1,883 11s. 10d. At the close of the half-year to the 25th of March last, the outstanding seed rate amounted to £1,189 17s. 4d., nearly £1,000 of which were due by the divisions transferred from the late Glinn Union, but of which about one-half only is recoverable, and there being at that date £690 12s. 10d. due to the Board of Works, the outstanding seed rate cannot be considered an asset. A sum of £500 was paid to the Board of Works on the 20th of February on account of seed loan for the transferred electoral divisions, but all the substantial debts of the Union had not on March 25th last been discharged, there being due to Union officers, contractors, and others £740 which, if then paid, would reduce the credit balance to £1,200. After payment on the 30th of April of £690, balance of seed rate due by the Glinn Union, the Guardians had to their credit at bank £1,062, and at the present time the credit balance stands at £310. The dietary of the inmates of the workhouse has been improved of late years, and this to some extent has caused an increase of charge. No opinion is expressed as to the other causes alleged in the concluding paragraph.

TRANSVAAL GOLD MINING INDUSTRY.

MR. CONYBEARE (Cornwall, Camborne): I beg to ask the Under Secretary of State for the Colonies if he is aware that proposals have been made to the Transvaal Government under which a monopoly for the importation into the Transvaal of cyanide of potassium and all compounds of cyanogen, now for some years largely in use in that country for the extraction of gold from minerals, would be granted to a single individual or Company, and under which a very heavy tax could be imposed on the gold industry, in which some millions of British capital has now been invested; if he is aware that much of this capital has been invested under the impression that the means used in this industry, such as mercury and cyanide of potassium, were subject in their use only to the conditions existing up to now; and if the Colonial Office will use its friendly offices with the Transvaal Government to prevent this great injury to the gold industry of the Transvaal in the interests of the industry and of British investors, who own the greater part?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): I have no official knowledge of the facts set forth in the first two paragraphs of the hon. Member's question. But I recognise the importance of the matter as affecting the mining industry, and upon a proper representation from the interests affected being made, Her Majesty's Government would be prepared favourably to consider the question of making a friendly representation to the Government of the South African Republic should the facts seem to warrant such a course.

CAPTAIN NORTON (Newington, W.): I will take steps to lay the facts before the hon. Gentleman. Will he, in the meantime, prevent any further action in the direction indicated in the question?

MR. S. BUXTON: We can do nothing until we have the facts before us.

THE POST OFFICE AND THE NATIONAL TELEPHONE COMPANY.

CAPTAIN BAGOT (Westmoreland, Kendal): I beg to ask the Postmaster General whether an agreement between the Post Office and the National Telephone Company has been in preparation for two years; and whether, in view of the fact that he has stated on various occasions during the last year that the agreement would be shortly laid before the House of Commons, he can now state definitely before what date the agreement will be produced? At the same time, I may ask the right hon. Gentleman whether he is aware that the effect of the long delay in concluding the agreement between the Post Office and the National Telephone Company, and the refusal of the Post Office in the meantime to grant licences to Municipalities, has been to enable the National Telephone Company to increase their monopoly and place themselves in a better position than those Municipalities which wish to obtain licences; and if he can state how many applications for local licences from Municipalities have been received since it was decided to purchase the trunk lines?

MR. A. C. MORTON (Peterborough): May I at the same time ask the right hon. Gentleman whether the terms of the agreement with the National Telephone Company have yet been settled; and, if not, are they likely to be settled soon; and whether he is aware that the great delay in settling the agreement is extremely inconvenient to Local Authorities who are desirous to deal with the question of telephonic communication?

MR. HENNIKER HEATON (Canterbury): I wish also to ask the right hon. Gentleman a question of which I have given him private notice, *i.e.*, whether he will take care that in any agreement between himself and the National Telephone Company provisions are made that in the event of the purchase by the State of the Company's property only the market value of the stock and plant actually belonging to the Company shall be paid as consideration money, without taking into account prospective profits, or any claim for goodwill, or any similar claim?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.); Since I answered a question on this subject on the 30th of April last further points of considerable complexity have arisen in connection with the settlement of the details of the agreement. While I very much regret the delay which has occurred—a delay which is in no respect due to any absence of effort on my part to bring it to a successful conclusion—I cannot think that it has enabled the National Telephone Company either to increase their monopoly or to place themselves in a better position. In fact, the hon. Member for the Southern Division of Westmoreland appears to forget that the National Telephone Company only enjoy a temporary licence which terminates in 1911, and that every month that passes must therefore have the effect of reducing the value of their goodwill in the business. I hope the hon. Member will not press me to answer the latter part of his question, as I do not think it would be desirable in the public interest to reply to it at the present moment. With reference to the question of which the hon. Member for Canterbury has given me private notice, I must point out that the agreement now being negotiated is simply intended to give effect to the arrangement made by the late Government for the purchase of the Company's Trunk wires—an arrangement which did not contemplate any interference with the general conditions of the existing licence.

FEMALE FACTORY INSPECTORS.

MR. MOLLOY (King's Co., Birr): I beg to ask the Secretary of State for the Home Department if he will arrange for the appointment of a female Inspector, resident in Ireland, for factories and workshops in that country, in the same manner end under the same conditions as those of England and Scotland ?

MR. ASQUITH: I must refer my hon. Friend to the answer I gave to a similar question on the 4th of this month ; but in illustration of what I then stated as to the attention that was being, and would continue to be, given by the lady Inspectors to Irish industries, I may mention that one of them spent most of her time in April and May in Ireland, and conducted prosecutions in Dublin, Belfast, and Kingstown.

PROSECUTION FOR CRUELTY TO A BULLOCK AT GLOUCESTER.

SIR W. WEDDERBURN (Banffshire): I beg to ask the Secretary of State for the Home Department whether his attention has been drawn to the case of Davis and Pocock, who were summoned on the 2nd ultimo, before the Gloucester County Bench, for cruelty to a bullock by driving it for three miles to market when lame from a fracture of a leg; whether he is aware that it was proved by the medical witnesses that the animal was suffering pain and was unfit to be so driven; whether in holding that the act of the defendants did not constitute cruelty, and in dismissing the case the Justices committed an error of law; and whether he will direct the case to be disposed of in accordance with the evidence ?

MR. ASQUITH: My attention has been drawn to the case to which my hon. Friend refers, and I find that although the animal which was the subject of the charge of cruelty was lame from a fracture of the leg, the fracture had taken place more than a year ago. Evidence was given to the effect that the animal was suffering pain and was unfit to be driven; but there was counter-evidence to show that though from this old fracture the animal limped badly, he did not suffer pain, and could be driven without cruelty. The Justices held that a case of cruelty was not made out against the defendants, and dismissed it accordingly. In this, whether their decision was right or wrong in point of fact, they committed no error in law; and I have no power to give any instructions for the re-hearing of the case.

AUCKLAND UNIVERSITY.

SIR R. WEBSTER (Isle of Wight): I beg to ask the Under Secretary of State for the Colonies whether his attention has been called to the circumstances relating to the dismissal of Mr. W. S. Aldis from the post of Professor of Mathematics in the University of Auckland; whether he is aware that, although Mr. Aldis was appointed to the Professorship under agreement with the New Zealand Government, by the terms of which six months' notice in writing was to be given for the termination thereof, he has been dismissed from his Professorship without any proper notice, and, in fact, without any notice from the said Government; and that the Colonial Government has refused to consider Mr. Aldis's claim to be either reinstated or compensated; and whether Her Majesty's Government has addressed any remonstrance to the Government of New Zealand respecting the matter ?

MR. S. BUXTON: We have received no official information on the subject, as the matter is not one that would come under our cognizance; nor is it one with which, as I understand, the Government of New Zealand have anything to do.

SIR R. WEBSTER: Is the hon. Gentleman aware that this is not an isolated case, and that other gentlemen have been similarly treated ?

MR. HOGAN (Tipperary, Mid): Is it not a fact that Professor Aldis was not appointed by the New Zealand Government at all, but by the Auckland University College, which is an independent corporation in no way under the control of the New Zealand Government; and also is it not a fact that the Governing Body of the Auckland University College was acting within the terms of the agreement in terminating the Professor's engagement ?

MR. S. BUXTON: I have no facts before me which will enable me to answer the latter part of the hon. Member's question. The statement in the first part of the question is perfectly true.

BANKRUPTCY ADMINISTRATION IN SUSSEX.

MR. HEYWOOD JOHNSTONE (Sussex, Horsham): I beg to ask the President of the Board of Trade if any, and what, person was appointed by the Court in the bankruptcy of Mr. W. E.

Warren, late of Iping Paper Mills, Sussex, to represent the debtor, in accordance with Rule 271 of the Bankruptcy Acts 1883 and 1890, he being at the time detained under certificates as a person of unsound mind; if the debtor, or any person duly appointed as his representative, was present at any public examination during the bankruptcy proceedings; and, if not, whether any order was made under Section 2 of "The Bankruptcy Act, 1890," to dispense with his public examination, and upon whose application was such order made; and if the Board will allow the debtor or his solicitor to see the accounts transmitted to the Board by the Trustee under Rule 289, and any Report on his accounts which may be made to the Board before his release is granted under Section 82 of "The Bankruptcy Act, 1883"?

Mr. BRYCE: No person was appointed by the Court under Rule 271 of the Bankruptcy Rules to represent Mr. W. E. Warren. No public examination has been held. The sitting of the Court for the public examination was fixed for the 20th of August, 1891, but was adjourned *sine die* in consequence of the debtor's non-appearance. The examination has not been dispensed with under Section 2 of the Bankruptcy Act, 1890. If the debtor desires to obtain his discharge it will be necessary that the examination should be proceeded with in the usual way. The accounts transmitted by the Trustee under Rule 289 are by Statute open to the inspection of any creditor or of the bankrupt, or of any person interested. There is no statutory right to inspect Reports prepared under Section 82 of the Bankruptcy Act, 1883, but when the Report is prepared in the present case it will be considered whether an inspection of it can be permitted.

Mr. HEYWOOD JOHNSTONE: May I ask whether the estate of an alleged lunatic is liable to be administered in bankruptcy without any person being appointed to represent his interest, or without any communication to the Judge in bankruptcy or the Lord Chancellor?

Mr. BRYCE: The question does not arise out of my answer, and I think notice should be given of it. It does not appear from the circumstances of the case, so far as I can ascertain, that any injustice has been done.

COMPASSIONATE ALLOWANCES IN THE GOVERNMENT SERVICE.

Mr. HANBURY: I beg to ask the Secretary of State for War if he can now say whether the rate of compensation or compassionate allowance in the case of persons killed or injured in the Government employment at the Ordnance Factories can be increased by the Treasury without further previous Parliamentary sanction; and what are the powers of the Treasury in this respect?

***Sir J. T. HIBBERT** (who replied) said: The powers of the Treasury are laid down, as regards compensation or compassionate allowances in the case of person killed or injured at the Ordnance Factories, in the Warrant of September, 1887, framed in pursuance of Section 1 of the Superannuation Act of that year, and those powers cannot be extended without further legislation.

Mr. HANBURY: But is it not the fact that in the case of the allowances made to the widows of the men killed at Waltham, the Treasury can, without going to Parliament for extra powers, increase the sum?

Sir J. T. HIBBERT: Only within the limits of the Warrant.

Colonel LOCKWOOD (Essex, Epping): How is it that these widows only got pensions of 5s. or 6s. a week instead of a sum equal to the pay received by their husbands?

Sir J. T. HIBBERT: That question should be addressed to the War Office.

Mr. HANBURY: Has the maximum under the Warrant been allowed to the relatives of the men who were killed recently at Waltham Abbey?

Sir J. T. HIBBERT: I cannot say.

THE CONGO TREATY.

Sir E. ASHMEAD-BARTLETT (Sheffield, Eccesall): I beg to ask the Under Secretary of State for Foreign Affairs whether Her Majesty's Government will endeavour to come to an understanding with the French Government that French Forces shall not advance into the Equatorial Provinces during the discussion of the French claims with regard to the Congo Treaty of the 12th of May? I should also like to ask the hon. Baronet if he can inform the House as to the present position of the French forces?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): I can give no information on the last point without notice. I cannot add anything to previous statements with reference to the pending discussion between the two Governments.

COMMANDEERING IN THE TRANSVAAL.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Under Secretary of State for the Colonies whether a protest has been addressed by Her Majesty's Government to the Transvaal Government against the commandeering of British subjects for service in the Transvaal; and, if so, what reply has been given by the Transvaal Government to this protest?

SIR G. BADEN-POWELL (Liverpool, Kirkdale): At the same time, I may ask the hon. Gentleman whether there is any further reply as yet from the Government of the South African Republic in regard to the commandeering of British subjects for military service against certain native tribes?

MR. S. BUXTON: The Acting High Commissioner for South Africa has addressed a friendly representation to the Government of the South African Republic on this subject, and we are in further communication with Sir H. Loch on the subject. No reply has as yet been received from the South African Republic.

FRANCHISE ACTS—REMUNERATION OF IRISH POOR LAW OFFICIALS.

MR. TULLY (Leitrim, S.): I beg to ask the Secretary to the Lord Lieutenant of Ireland whether he is aware that the Local Government Board for Ireland adopted last year a reduced scale for payment to clerks of Unions and poor rate collectors for their services in connection with the Registration Acts; that payments subsequently made to these officials under the former scale for work done while the former scale was in force were surcharged by the auditors of the Local Government Board in different Unions; that the County Court Judge for Monaghan has decreed a Board of Poor Law Guardians for the full amount under the old scale in a test case brought before him by the Union officials interested; whether, since this decision, lawsuits involving costs to the rates have been taken by these officials against several Boards of Guardians for payment under the old scale, and the Local Government Board, in a letter dated 2nd of June last, have refused to give the Tobercurry Board of Guardians any definite advice in the matter; and whether he is prepared to recommend that the Local Government Board shall take competent legal advice as to the exact scope and legality of their orders in this matter, and advise the Board of Guardians accordingly, so as to save litigation with their officials and consequent loss to the rates in various Unions in Ireland?

MR. J. MORLEY: The facts are generally as stated in the first and second paragraphs. The Local Government Board were advised that the Order of the 23rd of September last applied to all payments made after that date, and that the facts that the services in question, or some of them, were performed before that date made no difference. In recent cases the Board have suggested to Boards of Guardians that they should act as advised by their own solicitor or counsel before making payments for duties discharged prior to the issue of the recent Order, and this course was followed in the Tobercurry case referred to. In the absence of a decision of a High Court on the point, the Board have deemed it expedient to suggest this course to the Guardians in every case in which they are called upon to give a decision. The Board's advice to the Guardians will of course influence the auditors in their action.

MR. SEXTON: Will the right hon. Gentleman take any steps to get a decision of the High Court on the subject? The Guardians are in this dilemma: If they pay on the old scale they are surcharged, and if under the new they are decreed by the County Court Judge.

MR. J. MORLEY: I will inquire if it be possible.

GOSPORT FOREIGN ANIMALS WHARF.

MR. TOMLINSON: In the absence of the hon. Member for the Walthamstow Division of Essex, I beg to ask the President of the Board of Agriculture if he will explain why the landing of American cattle by means of lighters from large vessels is sanctioned at the Foreign Animals Wharf at Deptford, but a similar practice is not recognised in the case of the Foreign Animals Wharf at Gosport; and whether there is any legal objection to such landing by means of lighters taking place at Gosport?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): The Foreign Animals Wharf at Deptford is part of the Port of London, and the vessel from which animals are transhipped for landing there has practically arrived at her destination, and is merely proceeding to some other wharf in the same port to complete the work of unloading and for disinfection or cleansing. In the case of Gosport, what is proposed is that ocean steamers should be detained in the Channel for the purpose of transferring cattle into lighters before proceeding to the port of destination, or else that animals should be allowed to be transhipped in the Thames and taken round to Gosport in small vessels for landing there. There is, therefore, an essential difference between the two cases, and although I am not prepared to say that there is any absolute legal objection to either of the arrangements proposed, I believe that they would be inconsistent with the maintenance of that reasonable security against the introduction of diseased animals which the law is designed to afford.

Mr. TOMLINSON: Do I understand the right hon. Gentleman to say that at Gosport the vessels are to be detained in the Channel and the animals transhipped?

Mr. H. GARDNER: There is no place at Gosport at which the animals can be landed from these large vessels.

WEXFORD LETTER DELIVERIES.

Mr. FFRENCH (Wexford, S.): I beg to ask the Postmaster General whether he is aware that in several of the country districts served from Wexford Post Office the first delivery of letters does not take place until 1.30 p.m.; if such late deliveries are due to the irregular working of the mail train between Dublin and Wexford; whether the said train very often takes 11 hours and a-half to do a journey of about 92 miles; and if steps will be taken to remedy this unsatisfactory state of affairs?

Mr. A. MORLEY: It is true that in a portion of the outlying district of

Wexford the delivery is as late as the hour mentioned, and the lateness is in a measure due to the irregular working of the mail train. My Department is in communication with the Railway Company on the subject, and I understand that the Company are taking steps for securing a punctual working of the train.

LONDON POLICE BOOTS.

Captain NORTON (Newington, W.): I beg to ask the Secretary of State for the Home Department whether he is aware that, in spite of the efforts of the Chief Commissioner of Police, considerable dissatisfaction continues to prevail among the constables in the Metropolitan Police Force with respect to the quality and comfort of the boots issued to them, and which are supplied by contract; and whether he will consult with the Chief Commissioner as to the advisability of giving to the members of the Force the option of being supplied with contract boots or receiving in lieu the contract price with permission to supply themselves with boots in accordance with the regulation pattern?

Mr. ASQUITH: The Commissioner is unaware that dissatisfaction prevails amongst the constables in respect to the quality and comfort of the boots issued to them. The boots are of very good quality, and men are given the fullest opportunity of fitting themselves, and even of changing the boots after they have been worn if they prove uncomfortable. The present contract was entered into in 1892, and has still three years to run. It would be impossible for men to supply themselves with boots of the same quality if they received money allowance equivalent to the contract price; but the Commissioner will consider this point before the expiration of the contract, and will report to the Secretary of State.

Mr. ROWLANDS (Finsbury, E.): Is the Home Secretary prepared to relieve the Imperial Parliament from the consideration of the boots of the Metropolitan Police by handing over the police to the control of the London County Council?

[The question was not answered.]

Mr. HANBURY: Who is responsible for the contract—the Chief Commissioner of Police or the Director of Army Clothing Contracts?

MR. ASQUITH: The Director of Army Clothing Contracts has nothing to do with this matter.

DURATION OF GOVERNMENT CONTRACTS.

CAPTAIN NORTON: I beg to ask the Secretary to the Treasury whether there is any limit as to the number of years for which a Government contract can be put out; and, if so, what that limit is?

SIR J. T. HIBBERT: I am not aware of any such limit.

THE SPANISH TARIFF.

MR. RAWSON SHAW (Halifax): I beg to ask the Under Secretary of State for Foreign Affairs whether it is a fact that the negotiations between England and Spain, concerning the Spanish Tariff, are now broken off, and that all goods on order at present in England must be delivered in Spain prior to the 1st of July, or be subject to higher rates; if so, whether the Government will take any steps which are in their power to obtain an extension of time for the numerous English manufacturers who will, under present circumstances, suffer severely, owing to the shortness of notice, and so enable them to execute their orders before any change is made?

SIR E. GREY: We are not aware of any foundation for this rumour. The negotiations are not broken off, and Her Majesty's Government have no reason to suppose that any change in the tariff rates to which British goods are now subject is impending.

ALLEGED PIRACY BY ESSEX FISHERMEN.

MR. DODD: I beg to ask the President of the Board of Trade if his attention has been called to the trial of certain Tollesbury fishermen and dredgers for alleged piracy, at the Essex Assizes, and to the observations of the Judge (Mr. Justice Day) that if the Legislature had time to devote to such objects as the preservation of the public oyster fishery, he thought they would do well to make removals of cultch, to the destruction of such fisheries, unlawful; and, if so, whether he would take steps to obtain a suspension of the Twelve o'Clock Rule, if the present opposition continues to the Bill now before this House having that object, so that it might become law this Session?

MAJOR RASCH: As I have blocked the Bill referred to, I wish to ask the right hon. Gentleman whether he thinks it is reasonable, seeing the Government have taken the whole time of the House, that I should allow a Bill which involves the destruction of the trade of my constituents, the fishermen and owners of the Tollesbury oyster fisheries, to pass entirely without discussion?

MR. BRYCE: Yes, Sir; I have seen the newspaper account of the proceedings referred to by my hon. Friend. I venture to hope, having regard to those proceedings and to the widespread demand for the Bill referred to, that the hon. and gallant Member for South-East Essex will withdraw his opposition to the Bill. He is, I believe, the only Member in the House who opposes it, and who delays legislation which the other Members for Essex and the Fisheries Committees all over England are anxious to obtain, and which would be very much in the interests of the consumers of oysters. But I am not at present able to state what course it will be proper to take with regard to the suggestion of my hon. Friend. In reply to the question of the hon. and gallant Member for South-East Essex, I cannot admit that the description he has given of the Bill is correct. On the contrary, it is far from being so. Still, that, of course, is a matter which involves argument.

MR. T. W. RUSSELL: Is it not the case that in the last Parliament the Government took non-contentious Bills as the first Order of the Day?

MAJOR RASCH: I beg to inform the right hon. Gentleman that I cannot withdraw my opposition.

THE TUNIS-TRIPOLI FRONTIER.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Under Secretary of State for Foreign Affairs whether he is able to state what foundation there is for the statement published in the Press, to the effect that Turkish functionaries, while on a tax collecting tour through Tripoli, found that the Arab citidal at Kassar-Bugardin, in Tripoli, near to the Frontiers of Tunis, had been occupied, and was then in occupation by French troops, and that the inhabitants of Ghadames and Ghat have been brought into a great state of alarm by this occupation of Turkish territory, and, fearing a further French invasion, have demanded of the Turkish Governor General the adoption of defensive measures to provide against any such invasion; and whether Her Majesty's Government are able to say, or if not now able to say whether they will ascertain, if the Turkish Government has made to the French Government any protest or remonstrance against the occupation by France of Turkish territory in Tripoli?

SIR E. GREY: We have no information as to the proceedings referred to. In 1890 the Porte formally reserved its rights over the hinterland of Tripoli, but we have no reason to believe that it has recently made any protest or remonstrance to the French Government.

PRELIMINARY EXAMINATIONS FOR THE ARMY.

MR. RENTOUL (Down, E.): I beg to ask the Secretary of State for War whether his attention has been called to various statements in the newspapers from time to time with regard to alleged want of proper supervision at the various centres during the period of local preliminary examinations for the Army, whereby certain candidates were favoured above others, and that teachers and others interested in the success of candidates were said to have been on the committee of supervision; and whether, in regard to the Army Sandhurst Examination to be held at local centres, he intends to take steps to exclude from the conduct of the examination all local schoolmasters or tutors whose pupils may be under examination?

*MR. CAMPBELL-BANNERMAN: Local preliminary examinations for the Army are conducted by the Civil Service Commissioners, who inform me that the superintending examiners have in no case any connection, as schoolmasters or tutors, with the centres where the competitions take place. The superintendence and conduct of the examinations are exclusively vested in these examiners.

MR. RENTOUL: Has the right hon. Gentleman seen the serious statements made in the *Army and Navy Gazette* of June 2?

MR. CAMPBELL-BANNERMAN: I am afraid I have not seen the paper in question.

MR. RENTOUL: Will the right hon. Gentleman take any steps in the matter?

MR. CAMPBELL-BANNERMAN: The matter is under the control of the Civil Service Examiners.

INDIAN CIVIL SERVICE PENSIONS.

SIR A. SCOBLE (Hackney, Central): I beg to ask the Attorney General whether pensions to the wives and children of members of the Indian Civil Service, which are provided from funds contributed partly by the members of that Service, and partly by the Government of India, are property liable to aggregation within the meaning of Section 2 (d) of the Finance Bill, or will be taken into consideration in estimating the value of the estate of deceased members of that Service?

*THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar): I have not been able to look into the provisions of the Indian Pensions Act, but *primâ facie* I should say that such pensions will fall within Sub-section (d) of Clause 2 of the Bill.

THE CARDIFF SAVINGS BANK.

MR. HOWELL (Bethnal Green, N.E.): I beg to ask the Chancellor of the Exchequer whether he can inform the House when the final dividend will be paid to the depositors in the Cardiff Savings Bank, and what the amount of the final dividend will be; whether those who refused the composition offered in the first instance will be paid on the full amount due, or only on the same terms as the other depositors who accepted 17s. 6d. in the £1; and whether he can state to the House the total cost of the liquidation, inclusive of all law expenses, to date?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I am informed by the Official Liquidator that he is now, with the sanction of the Court, engaged in distributing the first and final dividend to the depositors in the Cardiff Savings Bank. The dividend amounts to 3s. in the £1 on the balance found by the Court to be due to each depositor. Each depositor will be paid on the full amount so found to be due to him. The remuneration and costs are fixed and allowed by the Court. The total amount cannot yet be stated, but is expected to come out at about £9,600.

IRELAND AND THE NEW ESTATE DUTY.

MR. BARTLEY (Islington, N.): I beg to ask the Chancellor of the Exchequer whether he can lay upon the Table an Estimate of the annual payment to the Exchequer which will be required from Ireland, should the Finance Bill become law, on account of the new Estate Duties from the estates of deceased occupying tenants on the principal value of the tenant-right of their holdings?

SIR W. HARCOURT: I can make no such estimate. The probate statistics for Ireland do not show separately the amount derived from probate on the tenant-right of occupying tenants, which, being personalty, is at present subject to Probate Duty on the marketable value of the tenant-right. Should the Finance Bill become law it cannot possibly be taxed on a greater value. This applies to tenant occupiers. As regards tenant purchasers, in whose case the tenant-right is merged in the ownership, I may state, as there seems to be some misunderstanding, that the unpaid purchase-money will, of course, be a deduction from the value of their property before it is charged to the tax.

MR. BARTLEY: Can the right hon. Gentleman give any idea of what the amount will come to, roughly speaking?

MR. T. W. RUSSELL: And can he say how, unless in those cases where the specified value of the tenant-right has been fixed by the Court, such value is to be ascertained?

SIR W. HARCOURT: I can only reply that there is no separate account of the value procurable.

INCOME TAX RELIEF CERTIFICATE.

MR. BIDDULPH (Herefordshire, Ross): I beg to ask the Chancellor of the Exchequer whether, in consequence of all applications for the return of Income Tax being only dealt with at Somerset House, thus causing great trouble and delay, he will give instructions for the district surveyors to grant certificates of relief and repayment in all cases where they are satisfied that the applications are *bonâ fide* and satisfactory?

SIR W. HARCOURT: Relief from Income Tax, by way of repayment, is directed by law to be made by the Special Commissioners, who act on the certificate of the District Commissioners. Apart from the purely legal question, there are insuperable administrative objections to surveyors of taxes being made a final court of appeal in these matters.

MR. BIDDULPH: Will the right hon. Gentleman not give facilities to people instead of obstructing them?

SIR W. HARCOURT: If my hon. Friend will inform me what he wishes in the matter I will see if it can be done.

MR. BIDDULPH: I only ask on behalf of the general public, because the matter is one of universal complaint throughout the country.

SIR W. HARCOURT: I can only ask my hon. Friend to send me particulars in writing showing how the public may be benefited, and I will then consider what can be done.

INLAND REVENUE OFFICERS AND THE FINANCE BILL.

MR. THOMAS HEALY (Wexford, N.): I beg to ask the Chancellor of the Exchequer whether the heads of the Chancery and Probate Divisions of the High Court of Justice in Ireland have been consulted with reference to the provisions of Clause 13 of the Finance Bill; and, if so, what opinion they have expressed on the subject?

SIR W. HARCOURT: No official communications have passed on the subject. The Amendment proposed to Clause 13, which limits personal applications to Inland Revenue Officers to estates of £500 gross, will greatly modify the effect of the Bill, as far as it concerns the officials of the Probate Division of the High Court in Ireland.

WIGAN INCOME TAX COMMISSIONERS.

MR. WOODS (Lancashire, Ince): I beg to ask the Chancellor of the Exchequer—(1) whether, in addition to the ordinary Commissioners of Income Tax in Wigan, there are appointed other additional Commissioners; and, if so, how many, and what are their names; and (2) whether it would be competent for any person seeking remission from unfair taxation to appear before the

Commissioners by a non-legal representative?

Sir W. HARCOURT: (1) I am informed that in the Division of Wigan there are no "Additional" Commissioners. Their duties are performed by the "General" Commissioners. (2) This is a matter which must be regarded as within the discretion of the Commissioners. I have already informed the hon. Member what is the strict legal position.

DEATH SENTENCE IN INDIA.

Mr. CAINE (Bradford, E.): I beg to ask the Secretary of State for India if he has received any information regarding the sentence of death alleged to have been passed by the Sessions Judge of Bhagalpore upon a young lad 10 years of age; and, if so, will he lay any Papers upon the Table of the House?

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): I have made a full inquiry into the case, and I have read the Judgment of the High Court. The boy to whom the question refers was charged with taking a younger boy into an uninhabited house, and there robbing him and inflicting upon him grievous bodily harm. It appears that the prosecutor was wounded very severely, and was left in a state of insensibility. The High Court, in their Judgment, stated that there was no doubt that he was shockingly wounded. The case was tried before the Sessions Judge with two assessors. The Judge and one assessor were of opinion that the accused was guilty; the other assessor dissented from their verdict. Under the Indian Penal Code, the minimum penalty for an offence of this description is seven years' imprisonment, and the boy was sentenced in accordance with the Code to this punishment. But the Judge availed himself of the power conferred upon him by the Indian Reformatories Act, and commuted the penalty to that of detention for a period of seven years in a reformatory school. The boy appealed to the High Court at Calcutta, and the Judges of that Court, after a most careful consideration of all the evidence, were of opinion that it was not sufficient to justify a conviction, and they directed the release of the boy. In these circumstances, I see no necessity for laying any Papers upon the Table of the House.

Mr. CAINE: The sentence has not been carried out?

Mr. H. H. FOWLER: No.

CAMBRIDGE UNIVERSITY AND VIVISECTION.

Colonel LOCKWOOD: I beg to ask the Secretary of State for the Home Department whether his attention has been drawn to the Report of the Professor of Pathology in Cambridge University, printed in *The Cambridge University Reporter* of the 25th of May, wherein it is stated that Professor Filehne of the University of Breslau carried on work there during the Lent and part of the Michaelmas Terms; whether that work, referred to as research work, involved experiments on living animals; whether he is aware that Professor Filehne has not been returned as having been licensed or certificated last year at Cambridge or elsewhere; whether he will state how many experiments the Professor made, and of what kind; and if there should have been a breach of the law who is responsible for it, and whether any proceedings will be taken in regard to it?

Mr. ASQUITH: The answer to the first question is in the affirmative, but to the second that Professor Filehne did not himself perform any experiments on living animals, and it is consequently unnecessary to answer the remaining questions. Any such experiments involved in his researches were performed by duly licensed persons. I think I ought to add that the question suggests that a distinguished foreign man of science, when residing in this country as a guest, committed a breach of the law, and that his hosts connived at his doing so, and that it would be well that before such questions are put adequate inquiry should be made to ascertain that there is ground for them.

THE ACHILL SEED RATE.

Mr. W. O'BRIEN (Cork): I wish to ask the Chief Secretary for Ireland whether there is any foundation for the report that a police force has gone to Achill Island to assist in the collection of the seed rate, and, if so, whether, under the present peculiarly distressing circumstances, he will advise the Lord

Lieutenant to exercise his power to postpone the repayment of the loan?

MR. J. MORLEY: It is true that application has been made for a force of police to protect the rate collector while engaged collecting some £400 of arrears of rate due in Achill Island under the Seed Loans Act. Under the circumstances, in view of the distressed condition of the island, I have felt it my duty to advise the Lord Lieutenant that the time for the repayment of those arrears should be extended until September next, and therefore I presume the collector engaged by the Board of Guardians will not go any further. In any case, the police will not assist in the collection by protecting the collector.

ORDERS OF THE DAY.

WAYS AND MEANS.

COMMITTEE.

Considered in Committee.

(In the Committee.)

SIR W. HARCOURT said, it would be recollected that objection had been taken that no sufficient preliminary Resolution had been passed to authorise Clause 15 of the Bill. He stated at the time that, if it were found to be so, he would move such a Resolution, and he had therefore put on the Paper a short Resolution which the authorities of the House considered adequate. It was—

> "That it is expedient to amend the provisions relating to the levying of Legacy Duty and Succession Duty and to the assessment of such duties."

He understood, however, that it was desired that the Resolution should be more specific, and he had therefore incorporated in a Resolution the actual terms of the clause. He understood that the Leader of the Opposition thought it would be convenient to postpone any discussion until they came to the clause; and he therefore contented himself by moving—

> "That it is expedient that the value for the purpose of Succession Duty of a succession to real property, arising on the death of a deceased person, shall, where the successor is competent to dispose of the property, be the principal value of the property, and that provision shall be made for the payment of such duty with interest from the expiration of 12 months after the date of the death on which the succession arose, and the provisions of the existing law with respect to discount shall not apply."

Motion made, and Question proposed,

> "That it is expedient that the value for the purpose of Succession Duty of a succession to real property, arising on the death of a deceased person shall, where the successor is competent to dispose of the property, be the principal value of the property, and that provision shall be made for the payment of such duty with interest from the expiration of 12 months after the date of the death on which the succession arose, and the provision of the existing law with respect to discount shall not apply."—(*The Chancellor of the Exchequer.*)

MR. GOSCHEN (St. George's, Hanover Square) said, the right hon. Gentleman was correct in stating that the Leader of the Opposition thought it would be convenient to postpone any discussion till they came to the clause.

*SIR M. HICKS-BEACH (Bristol, W.) said, that the Notice on the Paper related to Legacy Duty and Succession Duty; but the Resolution moved referred to the Succession Duty only, and it would not enable them to deal with the Legacy Duty.

MR. GOSCHEN said, the Opposition had been anxious to meet the Chancellor of the Exchequer with regard to this Resolution and not to interpose any difficulty to the passing of it. If it would not cover an Amendment of the Legacy Duty, the right hon. Gentleman might move another Resolution if it were found necessary.

SIR W. HARCOURT said, he should be anxious to accommodate himself to the wishes of the right hon. Gentleman opposite.

MR. GIBSON BOWLES suggested that the reference to the Legacy Duty was necessary in consequence of a little slip in another clause. He was glad the Chancellor of the Exchequer had moved the Resolution in that form, and of course it would not be opposed.

SIR M. HICKS-BEACH asked if that would not require another Resolution in Committee of Ways and Means to remedy the omission to which he had alluded?

MR. COURTNEY (Cornwall, Bodmin) said, he believed it could be done without a Resolution.

Question put, and agreed to.

Resolution to be reported To-morrow; Committee to sit again To-morrow.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 9th June.*]

[SIXTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 10.

On Motion of The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.), the following Amendments were agreed to:—

Page 8, line 16, leave out "proof to their satisfaction," and insert "being satisfied."

Page 8, line 17, after "been," insert "or will be."

*MR. BARTLEY said, he wished, in line 18, to insert "shall, if required," in lieu of the word "may," and he was willing, at the suggestion of the late Attorney General, to add the additional words "by the person accountable." He thought that this was not a matter as to which the Commissioners should have discretion. If the duty were paid they should be bound to grant a certificate.

Amendment proposed, in page 8, line 18, to leave out the word "may," and insert the words "shall, if required by the person accountable."—(*Mr. Bartley.*)

Question proposed, "That the word 'may' stand part of the Clause."

*THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar) said, he thought the clause as at present worded was more convenient and less likely to give rise to trouble. He doubted if the change would be a good one.

*SIR R. WEBSTER (Isle of Wight) said, he should not so much object to the word "may" being retained. But it was obvious that if a certificate was to be given it should be on the request of the person accountable for the duty.

MR. GIBSON BOWLES (Lynn Regis) said, he thought the word "shall" was necessary under the new conditions set up by this Bill. He did not know whether the Solicitor General bore in mind that under the system of taxation here imposed the number of certificates to be issued would be simply enormous. He thought the Commissioners might be excused if for their own protection they took some steps to prevent the wholesale issue of certificates. For the present he was afraid that neither the Government nor the Inland Revenue Authorities had formed the slightest notion of the enormous number of certificates that would have to be issued under the Act.

Amendment agreed to.

SIR R. WEBSTER moved to insert the words "person accountable for." He said he thought this Amendment was necessary. The clause contemplated the discharge of property from further claims in respect of duty. If these words were carried it would not only discharge the property, but the person accountable. When the certificate had been given there would be no further remedy either against the person or the property.

SIR J. RIGBY made some remarks which were inaudible in the Reporters' Gallery.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 8, line 20, to leave out "part of that estate," and insert "the estate or part thereof as the case may be."

*SIR G. BADEN-POWELL (Liverpool, Kirkdale) moved, in page 8, line 10, at end, insert—

> "Provided always that the said Commissioners shall allow to be deducted from the amount payable for such full Estate Duty any sum or sums shown to their satisfaction to have been legally paid as Death Duties on property situate outside the United Kingdom, to the Government of the country in which the property is situate, and in which equivalent exemption is granted in respect of Death Duties payable there on property situate in the United Kingdom."

He said he wished to make the suggestion to the Chancellor of the Exchequer with a view to saving the time of the House that the Amendment should be accepted without prejudice to any future settlement of the question.

Question proposed, "That those words be there inserted."

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby) said, he was obliged to the hon. Member, and he would tell him what the view of

Government generally was in this matter. As regarded the method of procedure, he did not think it would be a convenient form to put in any such important matter as this in the shape of an addition to Clause 10. He thought there must be a separate clause dealing with a matter of this consequence. The view of the Government was that whatever they did should be done for the colonies and not for all places outside the United Kingdom. In principle the Government was prepared to accept the principle set forth in the Amendment of the hon. and learned Member for the Isle of Wight. The object of that Amendment was to prevent the imposition of double duties—that was to say, where the colonies charged the duty that amount should be deducted from the charge made in this country. That he accepted in principle; but if they made that abatement to the colonies, the colonies should make the abatement to them so as to secure reciprocity. It would be necessary to provide proper machinery. The most convenient mode of securing this reciprocity would be by applying a clause by Order in Council when Her Majesty was satisfied that the conditions were fulfilled. He undertook to bring up a clause which he thought would be a satisfactory settlement of the matter.

Sir R. WEBSTER (Isle of Wight) said, after the statement of the Chancellor of the Exchequer, which, so far, was satisfactory, he should not press his proposal. His object in putting down the Amendment was to prevent what appeared to be the payment of a double duty, or, at any rate, a duty largely in excess of the Estate Duty. It seemed desirable that some system of reciprocity should be established so that the colonies should not be in the position any more than the Home Government to impose an excessive duty. He hoped, after what had fallen from the Chancellor of the Exchequer, that the matter would be made to depend upon the principle of reciprocity being accepted by the colonies, and that when the right hon. Gentleman brought up his clause he would be able to say that an arrangement had been entered into with the colonies for a settlement of the matter.

*Sir G. BADEN-POWELL said, he was sorry that the Chancellor of the Exchequer had not come to his present decision when the question was raised on a previous occasion, because in that case much time would have been saved. However, he congratulated him upon the form which his decision had taken. The matter of reciprocity was a practical feature of his Amendment, which he was glad to find the Chancellor of the Exchequer had accepted. Upon that principle he hoped that some communication would be made to the colonies. He would like to point out that in South Australia the matter was not a question of an Order in Council but of Statute Law, and he was surprised that the present Government should have consented to make preferential arrangements which might be described as the thin end of the wedge of Protection. At the same time, he congratulated the Government generally upon the decision at which they had arrived.

Sir C. W. DILKE (Gloucester, Forest of Dean) said, he thought that the Government would meet with considerable difficulty when they came to apply the principle to property situated in foreign countries and also in many of our own dependencies. For instance, how was it to be applied to property in India and to those portions of our Eastern Possessions that were dependencies only of this Empire?

Mr. GOSCHEN (St. George's, Hanover Square) said, he did not wish to discuss this question upon the present Amendment, but thought it desirable to wait until they saw what the Chancellor of the Exchequer proposed. He did not know whether there ought to be the same exemption in the case of foreign countries as in the case of the colonies. But while he suggested that the matter should not be debated at that time, he hoped, however, that the Chancellor of the Exchequer would not assume that the Debate upon this important question had been concluded. It might be necessary to bring it up again on Report or in the shape of an Amendment to the Chancellor of the Exchequer's clause.

*Sir W. HARCOURT said, the abatement would apply to colonial and not to foreign property. He wished it to be distinctly understood that the Government made no pretension to legislate in the colonies with regard to taxation. They did not propose to impose any tax upon any person in the colonies. They only proposed that persons domiciled here should be subjected to certain taxation which would fall upon any British subject, and they only proposed to get from the executor here duty to the extent of the assets which were under his control. They did not propose to go into the colonies to collect money where they had no jurisdiction or authority, but only to collect the duty from the executor at home.

MR. GIBSON BOWLES (Lynn Regis) said, this question of exemption or *quasi*-exemption ought to be very carefully considered before being embodied in a clause. They would be differentiating between the colonies and foreign countries, and they must take care to avoid the possibility of the colonies imposing a duty upon property in Great Britain. As he understood the subject persons would have to pay the same amount of duty in the long run, whether the principle of the Amendment were really carried out or not. The only question was, whether the tax would go into the coffers of the Colonial Government or into those of the Chancellor of the Exchequer?

MR. COURTNEY (Cornwall, Bodmin), said, he thought that the Chancellor of the Exchequer had indicated too decided a preference for the language in which the hon. Member for the Isle of Wight had worded his Amendment. He pointed out that the words of the Amendment exempted a man from the payment of taxation in regard to property liable at the death of the deceased to Estate Duty in the country where it was situated. That would include Legacy Duty as well as Death Duty. How would the Amendment affect property liable to taxation other than Estate Duty? Could any exemption be claimed in that case?

SIR W. HARCOURT said, that property in the colonies liable to any Death Duty there would be entitled to have this duty deducted from the Estate Duty.

MR. COURTNEY pointed out that the Legacy Duty as well as Estate Duty was payable here, and that the wording of the Amendment did not meet his difficulty.

SIR G. BADEN-POWELL thought that was so. It was such a case as that which he had specially in view when he drafted his Amendment, and which was precisely covered by it.

SIR W. HARCOURT said, it was essential that they should bear in mind that the Government did not intend to establish in any form a differential duty as against English capital in favour of capital elsewhere. The Government must try to keep an even keel in the matter, and see that no advantage or disadvantage accrued to one party or the other.

MR. BARTLEY (Islington, N.) said, he thought the question which had been raised was a very important one, and that the only way in which it could be fairly settled would be to arrive at some arrangement by which every colony would have the same rate.

Amendment, by leave, withdrawn.

MR. GIBSON BOWLES (Lynn Regis) moved to omit Sub-section (2). He said he thought that everything that could be done under Sub-section (2) with the time limit could be done under other sections of the Bill without the time limit. He admitted that it was necessary that the Commissioners should have the power given to them by Sub-section 2, but it seemed to him that the only powers the sub-section conferred upon them were already given in other parts of the Bill.

Amendment proposed, to leave out Sub-section (2).—(*Mr. Gibson Bowles.*)

Question proposed, "That Sub-section (2) stand part of the Clause."

*SIR J. RIGBY said, he was grateful to the hon. Gentleman for trying to shorten the Bill, as anything in that direction would be a relief to the Government. He did not, however, think that it would improve the Bill to omit this sub-section. He should prefer that the sub-section should remain, even though it might overlap some of the other provisions of the Bill. He thought it was well to give the Commissioners an indication that estates should be wound up within two years.

MR. GIBSON BOWLES said, that if the Attorney General considered the sub-section necessary he should not press his Amendment.

MR. BARTLEY said, he thought it would be immensely difficult to get anybody to undertake the administration of an estate, when it was evident that after everything had been done it might take two years before the rate of the Estate Duty was determined. Some means ought to be adopted by which the unfortunate persons who would have to fulfil the duties of administrators might be relieved to a certain extent; otherwise he was afraid that some public Department would have to be appointed to administer estates.

Amendment, by leave, withdrawn.

MR. GRANT LAWSON (York, N.R., Thirsk) moved (on behalf of Mr. T. H. Bolton) to leave out, in page 8, lines 22 and 23, "after the lapse of two years from such death." He said the object of this proposal was to omit the limit of two years which, under the clause as it stood, must necessarily elapse before an application could be made to the Commissioners. He thought that one of the terrors which this Bill would add, not to death but to survivorship, was that no estate could be wound up under it except after a very considerable period of time. The unfortunate people who came into property would be in the position of wards of the Commissioners or of suitors in Chancery in the bad old days. Why should it be said that two years must elapse before an application could be made to the Commissioners to fix the rate of duty?

Amendment proposed, in page 8, line 22, after the word "applies," to leave out to the first "to," in line 23.—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*SIR J. RIGBY said, he could do little more than repeat the reply he had given to the previous Amendment. He thought it was advisable to retain the limit of two years, and he could not accept the Amendment.

SIR R. WEBSTER said, there was a very important point underlying the Amendment which might have escaped the Attorney General's attention. As the clause was now framed, practically speaking no application could be made to the Commissioners for relief until after the lapse of two years. It was, however, absolutely necessary to make provision for certain kinds of property being dealt with before the expiration of that period. An Amendment appeared lower down on the Paper with reference to the sale of reversions. If an executor satisfied the Commissioners that he intended to deal with certain property for money or money's worth, it would, he (Sir R. Webster) thought, be absolutely necessary that there should be some means of making immediate application for a certificate of discharge. He should, therefore, have thought it would have been desirable to leave out the words "after the lapse of two years from such death," so as to give the Commissioners a freer hand. If, however, the Government thought that such a limit must be retained in the Bill some protecting words must be inserted for dealing with special cases. No doubt it was desirable that there should be somewhere in the Bill an indication of the period within which estates must be wound up, but his suggestion to the Government was that this was not the best clause in which to insert such an indication.

SIR J. RIGBY said, the Government had carefully considered this matter, and had had the benefit of the advice of those who were really acquainted with it. Under Clause 10, Sub-section 1, anyone could go before the Commission at any time and say that such-and-such circumstances ought to satisfy the minds of the Commissioners that everything had been done. Two years was a limit which might well be fixed, because by the end of that time the Commissioners would have come to know all about the property and could act without further investigation. As to the Amendments which stood later on the Paper, he could not now deal with them, but he thought that a great deal of unnecessary apprehension had been raised as to the case of reversioners. He hoped the hon. Member would not insist upon the Amendment.

SIR M. HICKS-BEACH said, that after what the hon. and learned Gentleman had said, he would suggest that the Government should consider whether "one year" would not be sufficient instead of "two years." That would be fixing a time limit—and a considerable time, too—after the death of the deceased, after which the Commissioners would exercise that discretion which this subsection proposed to give them. It would be an enormous advantage to all concerned that, consistently with the requirements of the Revenue Department, these matters should be wound up, or that the Commissioners should be able to wind them up if they were satisfied under the provisions of this second subsection. He did not know if that would commend itself to the hon. Member who moved the omission of the words, but if the hon. and learned Gentleman could not accept the Amendment this proposal might be acceptable.

*Sir J. RIGBY said, he would willingly give way in this matter if it were only a question of his opinion against those of hon. Gentlemen opposite, who knew as much as he did. But the Government had discussed the matter with officials who would be responsible for carrying out the Act, and knowing what they did as to the time occupied in the administration of estates those officials declared that they could not undertake the responsibility of the work with any degree of satisfaction unless they had a period of two years allowed them to turn round in. The effect of shortening the period to one year would, he was afraid, only lead to dissatisfaction through the necessity the Commissioners would be under in so many cases of refusing certificates at the end of the specified time. No doubt in many cases the matter might be settled in a moment; but where they were called on by the mere statement of the persons interested to fix the duty, unless more time than one year were allowed, they might not be able to do the work. He was not obstinately standing on his own opinion, but was guided in the matter by the views of the permanent officials.

Mr. GOSCHEN said, the hon. and learned Gentleman the Attorney General had made a conciliatory speech, but, at the same time, one which might alarm the country by giving the impression that under the Bill certificates in many cases would not be given for two years. He understood that a term of years ought to be fixed which would not give rise to that dissatisfaction which the hon. and learned Gentleman suggested if the Commissioners were frequently obliged to refuse certificates if the word "may" were altered to "shall." He understood the hon. and learned Gentleman to mean that, though the Commissioners were not bound to give a certificate, yet it would give dissatisfaction—two years having been inserted in the Bill—if the certificate were refused at the end of the two years. A great deal naturally turned on the number of cases that might occur. He was afraid it would give the impression out of doors that the Government advisers thought there were a great many cases that would take longer than two years to deal with. He was sure the Inland Revenue authorities wished to do their utmost to reduce the time that would elapse before this important certificate was given. Would the Attorney General appeal once more to the Inland Revenue authorities before the Report stage was reached?

*Sir J. RIGBY said, the matter had been discussed at length already, and he could not promise any change in the view of the Government. However, the authorities would be put in possession of everything said in the Committee on the subject. The matter would be put before them again, and if they thought the Bill could be altered it should be done.

Mr. COURTNEY (Cornwall, Bodmin) said, that the period of two years might well be adopted if in the sub-section the words "the Commissioners may determine the rate of the Estate Duty" were altered to "the Commissioners shall determine the rate of the Estate Duty."

Mr. BYRNE said, he thought some such phraseology as this might be adopted: "shall, unless they see good reason to the contrary." He did not want words put in which would compel the Commissioners at the end of two years to give a cerficate; but if they added these words they would differentiate from the former clause.

Mr. GRANT LAWSON said, the Amendment that ought to have been carried was the one they had just passed, and in regard to that the Attorney General said the great virtue of it was the time limit. He spoke once before on this Bill on the subject of a time limit, and he then proposed that the executor should have 12 months and not six months in which to wind up the estate, when he was assailed by the learned Attorney General, who said he was encouraging habits of sloth; now, when he wished to hurry up the Commissioners, the learned Attorney General asserted they should be allowed to have two years. But there were circumstances that day that caused him not to press the Amendment to a Division, and he therefore begged leave to withdraw it.

Amendment, by leave, withdrawn.

Sir R. WEBSTER wished now to move the Amendment to leave out of line 25 the words "and the several persons entitled thereto," as he could not understand what was the necessity for these words. He understood it was the duty of the Commissioners, after the period of two years, to fix what the rate of the Estate Duty should be, and he quite agreed in thinking that should be done. The person accountable ought to give a full statement of all the property, but it seemed to him it would be unfair that the Commissioners should be entitled to ask for information as to "the several persons entitled thereto." It might be a difficult thing for a person to give the information, though he agreed the Commissioners would be entitled to ask for full information, according to his best knowledge and belief, of all persons entitled thereto. He failed to see under what circumstances the information as to the "several persons entitled thereto" would affect the question the Commissioners had to solve, and having regard to the earlier provisions of the Bill it seemed to him these words were really unnecessary.

Amendment proposed, in page 8, line 25, to leave out the words "and the several persons entitled thereto."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*Sir J. RIGBY said, that the information to be furnished would be according to the person's best knowledge and belief, and therefore there was no difficulty about the matter. The person was simply told he should give a satisfactory account, and in some cases he only could go so far as to say that he knew nothing of any other property or of any other person interested in the property, and that would be a full and complete statement. But why should not a man connected with the estate in that way be called upon to do that, and to say whether or not he knew certain properties and that he believed the owners to be so-and-so?

*Sir R. WEBSTER said, he did not wish to appear pertinacious, but the words were—

> "A full statement to the best of his knowledge and belief of all property passing on such death and the several persons entitled thereto,"

If the hon. and learned Gentleman was in the position of controlling the Department they would not have so much difficulty, but he might shortly be in higher places. A man would have to go and make inquiries before he was supposed to have discharged his duties, and he submitted the hon. and learned Gentleman had not sufficiently considered the meaning of the words.

*Sir J. RIGBY said, the information to be given the Commissioners might affect material questions, as in the case, for instance, of settled property, whether the settled property ought to be aggregated or not; that would be of great importance to the Commissioners to know, and they had a right to have the information.

Amendment, by leave, withdrawn.

Sir R. WEBSTER said, that in consequence of the discussion that took place just now, and the suggestions of the right hon. Gentleman the Member for Bodmin (Mr. Courtney), he had handed in an Amendment to leave out of line 26 the word "may," and insert the word "shall." He submitted that, in this place, "shall" was the proper word to use. The clause presumed that the persons should have given a full statement of all property and the persons entitled thereto, and therefore it ought not to be left optional to the Commissioners to determine the rate of interest.

Amendment proposed, in page 8, line 26, to leave out the word "may," in order to insert the word "shall."—(*Sir R. Webster.*)

Question proposed, "That the word 'may' stand part of the Clause."

*Sir J. RIGBY said, that in reading the context it would be found that "may" was directory only, whereas "shall" would be obligatory, and therefore it would be very unfortunate indeed, taking the limit of two years, if they adopted this Amendment. They were dealing in some cases with estates belonging to persons having interests all over the world; in the other cases, where people died without any really recognised heirs, or without any heirs at all, there were cases where for months and even years it was doubtful who ought to administer the estate; and there were numerous cases in which two years would be a very small time indeed in which to get an approximate knowledge of the items of the property or of the persons interested in it. He agreed that taking things generally two years was enough, and in that time they might hope all these matters would be settled, but to say that after two years in all cases there should be a discharge given was going too far. Such a discharge would operate in favour of exonerating people who wanted to defraud the Revenue and escape the payment of the duty they ought to pay, and to adopt the Amendment would be an inducement to them at every stage to linger out the proceedings and prevent all being discovered, and at the end of two years they might say to the Commissioners, "We have kept you at arm's length all this time, and now in obedience to the Statute you are obliged to give a certificate." This ought not to be, especially when from their conduct they might almost be satisfied there was something behind that was suspicious.

Mr. GIBSON BOWLES (Lynn Regis) said, that if the Commissioners at the end of two years were not to be directed to fix the rate of duty on the estate the whole value of the clause disappeared. Whether two years or not was the proper period to fix he would not at this moment undertake to say, but it would be monstrous if they were always to keep these accounts open and to keep the liability of persons accountable for this duty open. Under this Bill an entirely new principle of accountability had been set up; it was not merely that they were to be accountable for the property that came into their hands, but for a vast amount of other property of which they might be supposed to know something, and for which they were to be accountable. Under those circumstances, this tremendous burden ought to be capable of being removed at some period or other. The period chosen by the Government was two years, and, that being so, it was nonsensical to say that it was only to be removed if the Commissioners chose. That would destroy the whole value of the sub-section. To carry out the intention of the sub-section he thought it was very necessary to substitute the word "shall" for "may."

Mr. GRANT LAWSON (York, N.R., Thirsk) said, that considering the immense amount of information the Inland Revenue officers had, considering the great store of learning there was at Somerset House, considering they had had years to collect that information, and considering that the Government were giving power to enable them to get information from everyone, whether he knew anything about it or not, he was sure two years' time was sufficient to wind up the estate, and at the end of that time it was only reasonable to say the matter should be wound up. There would be no loss to the Revenue. They asked that the Commissioners should be compelled to do—what? To determine the rate of the Estate Duty on the property for which the person accountable was to pay. If any further property was discovered it could be taxed, and the only loss that could occur to the Revenue would be in the case where the estate was on the margin of one of the steps of graduation when the property coming in afterwards might have entitled them to a higher rate of duty. Except in very rare cases there would be no loss of Revenue on the undiscovered property.

Mr. COURTNEY (Cornwall, Bodmin) could not understand what objection there was to make the language of the Statute a little more rigorous by transforming "may" into "shall," accompanied by the qualifying words which had been suggested.

Mr. GIBSON BOWLES pointed out that the word "shall" occurred at the end of the sub-section in a very much more important relationship. The word "may" occurred only in relation to the determination of the Estate Duty, whereas the word "shall" had reference to the giving of the certificate; therefore, the original drafting of the clause appeared to be weak.

Question put.

The Committee divided:—Ayes 212; Noes 166.—(Division List, No. 115.)

Mr. GRANT LAWSON said, he wished, as a result of the discussion that afternoon, to move the following Amendment at the end of line 31 of the clause:—

> "But any person aggrieved by the refusal of the Commissioners to determine such rate, or by the rate so determined, may appeal to the High Court in the manner directed by Rules of Court."

The hon. Member said, it was quite obvious there might be cases of hardship if the Commissioners were to refuse to determine the rate and wind the matter up. The Inland Revenue Commissioners acted at present with great kindness to those who applied personally to them, and acted justly to everybody as far as possible. But because that was so now, and had been so in the past, it was no reason why it should always be so, and it was not desirable they should have, in the future, an uncontrolled power of keeping these matters open. As they had just passed the word "may" in this clause and made it optional, it was only reasonable they should now proceed to say that if anybody was aggrieved by the way the option of the Commissioners was exercised he should be allowed to appeal to the High Court. He begged to move the Amendment.

Amendment proposed, in page 8, line 31, after the word "discharge," to insert the words

> "but any person aggrieved by the refusal of the Commissioners to determine such rate, or by the rate so determined, may appeal to the High Court in the manner directed by Rules of Court."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

*Sir J. RIGBY, in opposing the Amendment, said, if it were accepted it would deprive the Commissioners of that class of information they now got as strictly confidential. The Commissioners might have a reasonable suspicion that all the facts had not been disclosed; they might receive some credible but unofficial and private information that such was the case, and it would be outrageous to bring all these matters before the High Court. The Commissioners would have no power to bring evidence of this character before the High Court of Justice, and the High Court of Justice might decide that the Commissioners ought to give a certificate and they might not know the reasons—which might be potent and sufficient—that the Commissioners had for refusing. The reasons that the Commissioners had for so acting might be good reasons, but not supported by strictly legal evidence. It could not, therefore, be put before the High Court, which in these circumstances might decide against the Commissioners without having the proper materials before it for dealing with the subject.

Sir R. WEBSTER pointed out that a practically similar Amendment, which he had moved to Clause 7, was accepted by the Solicitor General. The actual words of his Amendment were these—

> "Any person aggrieved by the decision of the Commissioners under this sub-section, may appeal to the High Court within the time and in the manner directed by the Rules of Court."

His hon. and learned Friend the Member for Thirsk had moved a similar provision with reference to the decision of the Commissioners under the clause now being discussed. He should have thought there was not much difference, and that practically the same Amendment having been accepted to a former clause, it might now be accepted to this. This was a matter which might properly be reviewed by the High Court and he thought there were very fair grounds for asking that the Amendment should be accepted.

Mr. BARTLEY said, the Commissioners were to give a certificate after two years unless there was something serious to prevent them. If that was the case, surely it was only fair that the Court should judge whether the Commissioners were acting reasonably or not. The Attorney General said it would be a matter of the absence of knowledge which would prevent the Commissioners giving a certificate, but surely in the interests of the public and of everybody, if there was this absence of knowledge it was time, after two years, that this matter should be ended, and he entirely objected to the idea laid down by the Attorney General that these cases were to stand over, dependent upon secret knowledge which the Commissioners might have. The hon. and learned Gentleman said the Commissioners might have some secret evidence which might prevent them giving a certificate, but which they did not like to put into the witness box of the High Court. But these were the very cases they ought to look after, and he entirely objected to the notion that the Inland Revenue were to be the judges in this matter because of some secret evidence which nobody could appeal to or understand. They had passed a clause giving the Commissioners the right to go to any person they liked and demand information concerning an estate, whether the man knew anything about it or not, simply because the Commissioners might think he ought to know. Take a simple concrete case. There was a dispute between those who had to administer an estate and the Commissioners concerning the property. The Commissioners would say that they had reason to believe that there was more property in the estate than was shown by the affidavits and other evidence. Those persons who were administering the estate would say there was not, and the Commissioners would say they had reason to believe from those mysterious persons whom the Attorney General had referred to that there was further property. If that was the state of the case, how could it be settled except by an appeal to the High Court? These would be all large cases, in which there would be a good deal of conflicting evidence, and therefore it seemed to him only common justice that both parties should appear before an impartial tribunal by whom the difference could be settled. According to the Attorney General, they were to leave it absolutely to the Commissioners, who were to be the judges in their own cause and were not to give that appeal which, it seemed to him, every person in the country ought to have a right to if he felt himself aggrieved by the decision of the Commissioners. Inasmuch as they had retained the word "may," and were leaving it absolutely to the Commissioners to say whether they would or would not give these certificates—which were practically the title-deeds to much of the property—great hardships might be inflicted in many cases, and he hoped, therefore, his hon. Friend would press the Amendment to a Division.

Question put.

The Committee divided:—Ayes 169; Noes 209.—(Division List, No. 116.)

*Mr. T. H. BOLTON (St. Pancras, N.) moved to insert a new sub-section enabling persons intending to deal with reversions in respect of which duty would become payable to apply to the Commissioners for a certificate fixing the rate of duty chargeable, the property thereupon to become freed in the hands of purchasers or mortgagees from any higher rate. He said that the liability to aggregation introduced an element of uncertainty into the value of reversions. The duty might, at a future time, when the reversionary interest fell into possession, be very largely increased, and that fact would militate against the saleable value of the reversionary interest. The variation would amount to 5 per cent. In the case of a stranger in blood the full duty might be very considerable, amounting to as much as 18 per cent. This proposal was necessary in the interests of persons desirous of mortgaging or selling their reversions as well as Insurance Companies and others purchasing reversionary interests, and would be a mere act of justice to all the persons interested.

Amendment proposed, in page 8, line 31, after the word "discharge," to insert as a new sub-section the words—

"(3) Any person intending to deal with a reversion in respect of which duty will thereafter become payable may apply to the Commissioners for a certificate fixing the rate at which duty is to be charged on such reversion, and such certificate when made shall free the property in the hands of purchasers or mortgagees from any higher rate of duty."—(*Mr. T. H. Bolton.*)

Question proposed, "That those words be there inserted."

*Sir J. RIGBY said, that the Commissioners already possessed under the earlier part of the Bill the power of granting certificates. Why should the purchasers and vendors of reversions be picked out for exceptionally favourable treatment? The purchase of reversions was by its very nature a speculative business, because there were so many elements of uncertainty about the value of a reversion; and that uncertainty would not be appreciably increased by the fact that the rate of duty was not fixed. In order however, to further progress with the Bill and to assist business without giving an undue preference to one form of property, he would promise to bring in a clause enabling the Commissioners to come to a compromise where it was desirable.

*Sir J. LUBBOCK (London University) said, that this Amendment raised one of the many cases in which the Bill introduced difficulties and hardships without any advantage to the Revenue. The learned Attorney General did not seem to have grasped the point, because he said that under a previous part of the Bill the Commissioners could give a certificate. But that was only on payment of the duty and after the death of the deceased. But reversioners often required to deal with their reversions 10, 20, or even 40 years before they fell in. Again, the learned Attorney General asked why should reversioners have a privilege which was not given to other property. For the simple reason that other property passed outright. Consols would be as saleable as before, but reversions would not, because it would be impossible to ascertain the duty. In hundreds and thousands of cases it was of great importance to raise a sum on reversionary rights to start a young man in life; but, unless this Amendment were accepted, this would become practically impossible, because no one could calculate beforehand what the value of the reversion would be. He hoped, therefore, the learned Attorney General would see his way to accept this Amendment.

Mr. BARTLEY urged that a reversion was often valueless to a man unless he could sell it or raise money upon it, and a variation of 5 per cent. in the duty to be charged would often make all the difference between a reversion being worth anything and worth nothing. The whole scope and scheme of this Bill was to put an enormous hardship on owners and reversions, and this clause would only put them in a fair position with regard to other properties. No doubt the law ought not to encourage the sale of reversions, but the fact was that the Bill as it stood would make it necessary for all but rich men to sell them by putting the holders in a most unfair and awkward position, whereas it would be more in accordance with public policy to offer people facilities for keeping them. He regretted that some plan had not been adopted which would render the clause unnecessary; but the clause as it stood would render sale compulsory, and would make the inheritance of a reversion really a misfortune to a man. Only rich persons and Insurance Companies would be able to hold reversions, and the result would be that the Exchequer would suffer loss. The result of the Bill would be that reversioners would be treated with great hardship.

Mr. COURTNEY said, the attention of the Committee had been chiefly directed to reversions expectant on the decease of father or mother, but the Amendment ought also to be considered with regard to reversions on the termination of leases; and it was not in the public interest that there should be any impediment to dealing freely with the whole leasehold property of London or in any other part of the country. Facilities had already been given for the payment of Estate Duty while properties were in possession, and it was only fair that dealing with reversionary interests where necessary should not be made in many cases practically impossible.

*Mr. BUTCHER (York) urged that without the Amendment the Bill would interfere with a large legitimate and increasing business done by Insurance Companies. As they would be, of course, bound to protect themselves against the risk of having to pay the highest Estate Duty, their margin of safety would often make a difference of hundreds of pounds to a reversioner. Unless the Government was prepared to say they would interfere by legislation with the sale of reversions altogether, it was only fair that this facility for dealing with them should be given. He therefore urged that they should accept this Amendment or indicate their intention to insert a provision on similar lines.

Sir R. WEBSTER said, that was an important point. The difference represented by uncertainty would be so substantial as not only to reduce the amount to be paid by an Insurance Company on purchasing a reversion, but would cause the Company to hesitate in some cases to entertain the transaction at all.

Mr. GRANT LAWSON said, this point raised the question of beneficial interest accruing on death. It was doubtful whether reversions were really property passing on death, and therefore whether they ought to be taxed under this Bill. The Attorney General had urged that reversions were, under any circumstances, speculative and that purchases of them must therefore be speculations in any case. But that might be said of every investment—that it involved uncertainty. These investments, on the other hand, were purchased on carefully framed actuarial tables, and the purchases were spread over a sufficient number of transactions to give an average of certainty. An ordinary part of the business of Insurance Companies was that of averages. By bringing in the principle of graduation the Government left it absolutely uncertain what the rate on the reversion would be, and in such a case the actuary would be of no use. He had never met an actuary who was able to tell what a man would leave another at his death; and until the table which gave information of that kind was framed, it would be impossible to give the rate on a reversion. The Amendment would enable the holders of reversions to raise money on the reversions to start themselves in life; and it seemed hard that that should not be so.

Mr. A. J. BALFOUR said, that perhaps the explanation of the action of the Government in regard to this clause was to be found in the fact that the case of holders of reversions would be met by the new clause which the Government were about to introduce. But if that were not so, an answer might be given to the case which had been made in support of the Amendment. It had been shown that the holders of reversions would be under the Bill placed in the position of being only able to sell their reversions at a much lower rate than now, owing to the uncertain character of the charge that would be imposed on reversions by the Bill. He should like to know specifically from the Government whether they thought the new clause they were about to introduce would meet the difficulty?

*Sir J. RIGBY said, the Government had promised to bring in a new clause to protect what they called commercial transactions. His answer to the right hon. Gentleman opposite was that the clause would not include the present case, but what was sufficient for the present case was Section 41 of the Succession Duty Act.

Mr. Grant Lawson

Sir J. LUBBOCK: Will the hon. Gentleman speak up? We cannot hear him here.

*Sir J. RIGBY said, he was only answering an argument he thought was not of any interest to the Committee. It was said that holders of reversions would be worse off under the Bill than at present. If people were not worse off by the operation of the Bill the Government would not get any Revenue.

Mr. A. J. BALFOUR said, his complaint was that, at present, holders of reversions knew the rate they would have to pay; but nobody knew what the rate would be under the Bill.

*Sir J. RIGBY said, the complaint of the right hon. Gentleman was, no doubt, a reason against graduation; but there were overwhelmingly better reasons in favour of it. The Government had already given the holder of the reversions the opportunity of paying the rate down; and if they postponed the payment of the rate it was for their own benefit they would do so. What was asked by the Amendment was that the holder of a reversion could go to the Commissioners of Inland Revenue and say, "We want to sell this property; fix a final duty upon it now before you have time to investigate the matter, simply because it will be convenient for us and convenient for the reversionary interest purchasing Companies." He desired to speak of those Companies with respect, because he knew they performed a useful function. It was said that, unless the rate was fixed, the Companies would be obliged, in order to cover themselves, to exact the maximum; but if the Companies carried on their business by exacting the maximum in every case, they would soon have no business to carry on, and they ought to have none, for the business would go to people who would be more reasonable, and would strike an average.

Mr. BYRNE said, the Solicitor General had not dealt with the argument in support of the Amendment. A man who was entitled to a reversion knew, under the existing law, the duty that would be payable in respect to it; and, therefore, if he desired to sell the reversion there would not be the slightest difficulty about it. Under the Bill, however, the man would not know what would be payable on his reversion until the death of another person, for that other person's estate and property would all have to be considered before the rate payable on the reversion could be determined. The amount of the duty might be 3, 4, 5, 6, 7, or 8 per cent.; it was impossible to say what it would be, and the purchaser of a reversion would naturally give a less price for it than at present, for he would calculate that a much higher rate of duty would be payable when the reversion fell in. That uncertainty would make the reversions much more difficult to deal with after than before the Bill. At present young men of 25 or 30 who had reversions, and who desired to start in life, or emigrate, or set up in business could sell their reversions, and get their full and ascertained value. In future, unless some form of compromise, such as that suggested in the Amendment, was arrived at, they would not get the full price of their reversions. What they would get was a price less the calculated high rate.

Sir R. WEBSTER said, the Committee ought to understand clearly that the Attorney General would not give to holders of reversions the relief sought in the Amendment.

Mr. MOULTON (Hackney, S.) said, the main argument of the other side was that persons owning reversions would be in a difficulty, because they would not be able to tell the rate at which they would be taxed. That was perfectly true, and the answer was, because no one could tell the rate. If they were going to graduate the rate according to the wealth of the person at whose death the reversion fell in—as would be done in every case—neither the Inland Revenue Commissioners nor any other person could tell how rich the man would die, and consequently would be unable to tell the rate at which the reversion would be taxed. To calculate what the rate would be was a thing beyond the human mind. It was a new risk, a new element of uncertainty, that was absolutely inseparable from the plan of graduating the duty according to the wealth of the person who died. They must accept that risk or uncertainty as one of the consequences of graduation. It was one of the minor inconveniences of graduation, and if they were not prepared to accept it they must give up graduation, because it was quite impossible to separate one from the other. But they had decided in favour of graduation, and, having so decided, they must recognise that the rate at which reversions were to be taxed was beyond the wisdom of man to foresee.

Mr. GIBSON BOWLES congratulated the hon. Member for Hackney on discovering America. The hon. and learned Member had just found out that no one could tell the rate of duty payable under the Bill. Why, that was the point which the Opposition had vainly endeavoured to drive into the heads of hon. Gentlemen opposite in all the discussions of the Bill; and he was proud that they had at least carried conviction to the open mind of the hon. Member for Hackney. The Attorney General, having as an afterthought consulted the Succession Duties Act, told the Committee that under Section 41 of that Act there would be no difficulty in dealing with those reversions. But that was because at present the duty was fixed; and because the Commissioners of Inland Revenue could from the estimated value of the reversions fix the duty upon it. No man could tell what the rate would be under the Bill; and therefore they would turn reversions out of the region of property by preventing them from being buyable and saleable. A pretty mess they had got reversions and everything else in under the Bill. But he thought the Government would find it absolutely impossible to apply this new principle that was called graduation.

*Sir J. LUBBOCK (London University) said, the hon. and learned Member for Hackney contended that persons who held reversions were no worse off than anyone else under the Bill. Let them test that. If a man had Consols or railway shares he could sell them, and the Bill would not damage their sale, for he would get just as much for them after the Bill as before it. But the holder of a reversion was in a totally different position. He could not sell it at its full value, for no one would know what the duty on it would be; and, therefore, the Bill affected a man holding reversions in a different way from a man who held any other class of property. "But," said the Attorney General, "if the Insurance Offices charge too much they will get no business; and the offices which strike an average will get the business." But why should not the Commissioners of Inland Revenue strike an average? If that were done, the holders of reversions would be able to deal with them. This was not a matter that affected the revenue at all; and unless they accepted the Amendment they would lower the value of a great amount of property in the country, without doing any advantage whatever to the revenue. The question affected a great number of persons. For instance, a widow had a life interest in railway shares and other property, which on her death went to her children. It was often of the utmost importance to children to be able to raise money on their reversions in order to make a start in life. The Government, by their action, were imposing a great disadvantage on those people, and the arguments they had advanced against the Amendment showed that they really had not grasped the effect of their Bill.

Question put.

The Committee divided :—Ayes 123; Noes 167.—(Division List, No. 117.)

*SIR M. HICKS-BEACH said, he begged to move to leave out the words "or property," in line 33, so that the sub-section would read—

> "(3.) A certificate of the Commissioners under this section shall not discharge any person from Estate Duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable on any property afterwards shown to have passed on the death, and the duty thereon shall be at such rate as would be payable if the value thereof were added to the value of the property on which duty has been already paid."

He had understood from the discussion on the previous clause that in cases of fraud or failure to disclose facts for which no defence could be pleaded by persons accountable for duty, those persons could be punished by a large fine at the discretion of the Commissioners and the Court, which fine would have to be paid by those persons themselves, and would not come out of the property. Therefore, as the offence against which the subsection provided was a personal offence, and not one committed by the property or beneficiaries, the property ought not to be made liable. He did not know why these words "or property" were inserted, but the point was a legal one, and he did not propose to speak upon it with authority. He moved the Amendment, in the hope of eliciting some information.

Amendment proposed, in page 8, line 33, to leave out the words "or property."—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words 'or property' stand part of the Clause."

MR. R. T. REID said, the right hon. Gentleman desired that the granting of a certificate should be a discharge of the property affected, whether or not the certificate was obtained by fraud or failure to disclose facts. The right hon. Gentleman considered that the immunity should not attach to the person but to the property, and said, "Why do you not release the property?" The answer was, "If it has not been sold to a purchaser who buys for valuable consideration, why should it not be charged?" The duty was charged on the property, and why should the property not pay?

SIR M. HICKS-BEACH said, his point was that the person accountable was the person who might be supposed to be guilty of the fraud or suppression of facts. He was punishable under the Bill, and would remain so under the Amendment. Why, when he was not a beneficiary or owner of the property, should the liability to pay rest upon the property as well as on the person who committed the offence?

MR. R. T. REID said, it should rest upon the property for the reason that, although the beneficiaries might be innocent persons, they would be represented by the person accountable, and they would derive benefit from the fraud. The Amendment was intended to release the property from liability to duty under certain conditions, and in so far as it would do that it was against the interests of the Exchequer. He did not think they ought to release the property where there had been a fraud unless the rights of some third innocent party intervened. That, he thought, was an intelligible line of policy. He had put down an Amendment which would give all the protection which was necessary to innocent persons.

SIR R. WEBSTER said, the learned Solicitor General had put his case clearly, but the Amendment raised a matter as to which the Government had not gone far enough. The hon. and learned Gentleman's Amendment would only give protection to *bonâ fide* purchasers for valuable consideration. In the Interpretation Clause there was no definition of "*bonâ fide* purchaser for valuable consideration." Take the case of a person who had acquired the property under a marriage settlement, and had not paid money for it; would he be a "*bonâ fide* purchaser for valuable consideration"? The position of the right hon. Gentleman the Member for Bristol was that the Government did not go far enough. It was not fair that the property should be charged where they had a person liable to heavy penalty. To except all beneficiaries would be going too far, but it was clear that the words used were too narrow, and that unless the clause were amended, or necessary words were inserted in the Definition Clause, all transactions other than those of "purchasers for valuable consideration" would for all time remain chargeable with the duty.

*SIR J. LUBBOCK said, that unless the words "or property" were omitted they would not gain what they expected by the abandonment of Clause 8. If the Amendment were not accepted the sub-section as it stood would have the effect of putting an end to all transactions on the Stock Exchange, because it would be impossible for anyone to safely buy either stocks or shares in case they should have formed part of the estate of a deceased person which had not paid the proper amount of Death Duty. He believed it would be found impracticable to require that a certificate to that effect should be given with the ordinary transfers.

MR. R. T. REID said, he could assure the right hon. Member for the University of London that *bonâ fide* purchasers in the sense referred to would be sufficiently protected by the clause as it would stand.

COMMANDER BETHELL asked if the Solicitor General would be good enough to explain whether, if there was an evasion of duty from whatever cause, on the estate again passing and a fresh duty being imposed, the old duty would be payable by the beneficiaries?

MR. R. T. REID: Yes.

COMMANDER BETHELL said, it seemed extremely hard that a future owner of the property should be liable to make good, after an indefinite lapse of years, and after having paid the Estate Duty due on his own account, any part of the duty that, either from fraud or mistake, had not been paid on a former succession.

MR. R. T. REID said, that where the liability to duty was in the nature of a charge on the property the liability was not diverted by the granting of the certificate, should that certificate have been obtained by fraud. A second death would involve a second duty.

COMMANDER BETHELL said, he thought that was the case. Though he agreed it was fair that the estate should be liable for the whole duty, if it had not been paid owing to fraud, he thought it was hard that a later possessor having paid his own duty, if the former Estate Duty had been defaulted, should be chargeable for that duty. The default might have taken place through a mistake on the part of the Commissioners themselves; nevertheless, the future possessor might have to bear the consequences. This was a case which should be taken into consideration, especially in view of the immense duty that would now have to be paid.

MR. BARTLEY said, a point which struck him was that when there was really fraud or evasion the clause would be found to offer no protection to the Revenue at all, as in such cases the property would certainly be sold, and the State had no power to recover against a *bonâ fide* purchaser. That seemed to him to show the weakness of the clause, and the property had passed to somebody without sale, it would always be liable for any charge, whether owing through fraud or otherwise. What a person would have to do, supposing fraud had been committed, would be to part with the property to a third person, when all claim on it would be barred. It was a provision, therefore, that might often hit with great hardness a perfectly innocent man, while it offered a loophole of escape to the rogue, that was sure to be taken full advantage of.

MR. GIBSON BOWLES said, that the liability under this clause would be a serious one to impose upon estates. The liability was one which would never cease. Even after the lapse of centuries it would still exist, and could be enforced. In short, this clause, like the other clauses of the Bill, contemplated eternity —and two or three days more. This was not a liability which should be imposed upon an estate. In the Succession Duty Act there was nothing corresponding to this provision, although that Statute contemplated these things, and provided that *bonâ fide* purchasers should not be liable. If fraud was committed, it would be largely owing to the negligence of the Commissioners, who were armed with largely increased powers under the Bill for obtaining information and ascertaining facts. Either they would have got all the facts together—in which case it would be their own fault if they were misled—or else they had not got them, in which case they would not have performed their duty. Instead of there now being a stronger case for imposing this unfair charge, there was now a weaker one, having regard to the powers of the Commissioners. It seemed to him that the penalty for fraud should be confined to the person who committed it.

Question put.

The Committee divided:—Ayes 125; Noes 63.—(Division List, No. 118.)

Amendment proposed, in page 8, line 38, after the word "paid," to insert the words—

"Provided, nevertheless, that a certificate purporting to be a discharge of the whole Estate Duty payable in respect of any property included in the certificate shall exonerate a *bonâ fide* purchaser for valuable consideration without notice from the duty, notwithstanding any such fraud or failure."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*MR. BUTCHER (York) said, he was authorised by the hon. and learned Member for the Isle of Wight to say that he accepted the Amendment as amended.

Question put, and agreed to.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

MR. GIBSON BOWLES said, that before they parted with the clause, he would like to point out that it introduced a new principle of aggregation, making the third embodied in the Bill.

Question put, and agreed to.

Clause, as amended, agreed to, and ordered to stand part of the Bill.

Mr. Gibson Bowles

Clause 11.

MR. GRANT LAWSON said, he proposed to leave out from the word "reason," in page 8, line 39, to "death," in line 41. The words proposed to be left out limited the cases in which composition for the Death Duties could be accepted by the Commissioners. He had a very strong impression that no estate would ever be wound up under that Act, and no duty would ever be received by the Exchequer under that Act, except by some composition being arrived at, which would avoid the necessity of anybody attempting to understand that Act, or trying to put it into practice. He thought it desirable, therefore, that there should be every encouragement of composition. There was no need to limit the section, which was after all a permissive section, in which their old friend the word "may" appeared. There were lives other than those covered by the words he wished to omit under which it was desirable that there should be composition. There might be cases in which the property was scattered all over the world, or in which part of the property consisted of a ship which had sunk in some distant sea, and which might or might not be raised again, or there might be an estate dependent upon the fact whether a man was or was not alive, who, for instance, had gone with Nansen to the North Pole, and had not been heard of for some years. Indeed, a hundred other cases might be mentioned in which it was desirable that compositions should be effected. It was for that reason that he wanted to go back to the beautiful simplicity of the Succession Duty Act of 1853, which had been pointed to as a model of legislation, and which had, as they knew, held its own for a number of years. The clause he suggested that they should follow was Clause 39—"Powers of Commissioners to compound duties"—and it provided for composition in any case in which the Commissioners deemed it expedient to exercise their authority.

Amendment proposed, in page 8, line 39, to leave out from the word "reason" to the word "death," in line 41.—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, he could not accept the terms of the Amendment of his hon. Friend, but at the same time he was quite prepared to meet him in a way he would probably deem to be satisfactory by the insertion in line 41, after the word "death," of the words "or from any other cause."

MR. GRANT LAWSON said he would withdraw his Amendment.

Amendment, by leave, withdrawn.

Amendment—(*Mr. R. T. Reid*)—agreed to.

**LORD BURGHLEY* (Northampton, N.) said, he was not sure that the Amendment of the hon. and learned Solicitor General would cover the purposes of his Amendment. The question of the succession of a man at an advanced age had been overlooked by the Bill. Take the case of a man of 70 years of age succeeding to property. They found in such a case that the expectation of life was eight years, and the consequence was that such a man would have to spend the remaining years of his life in paying the duties. It appeared to him extremely hard that this matter had not been regarded in this proposal for taking the duties upon the principal value, and he hoped that in this clause there might be some limit placed which would give persons of advanced age some relief. The case for some Amendment was stronger when they got to the case of a man of 80 years of age succeeding, which often happened where the persons interested were brothers. A man of that age would only have four or five years expectation of life, and it would be a great hardship to throw upon him the heavy burden of paying what would practically be a double duty during those years. He would have been waiting many years for his succession; he might have grandchildren, and when he was so far advanced in years might find himself brought into a large landed estate, the payment of duty on which would leave him for the first four years to live entirely without income. He trusted that the Solicitor General, and those who advised him, would consider the case, and see if it was possible to devise some plan under which persons of this advanced age should be separately considered, as against those who succeeded when they were young. He moved, after the word "reason," to insert "of the age of a person succeeding to the property or."

Amendment proposed, in page 8, line 39, after the word "reason," to insert the words "of the age of a person succeeding to the property or."—(*Lord Burghley.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, that the speech of the noble Lord was really directed against the principle of the Bill. He was afraid that it was quite impossible to accept the Amendment. This clause was intended to enable the Commissioners to compound in cases where, for various reasons, it was difficult to ascertain the amount of the Death Duties. The noble Lord proposed that where the successor to property was of advanced age the Commissioners should have power not merely to arrive at a rough estimate of what the duty should be, but to mitigate the amount of the duty. He should be very glad indeed if he could say anything that could be satisfactory to hon. Gentlemen opposite, but he was afraid that he could not candidly hold out any hope that such a revolutionary change as was proposed in the principle of the Bill could be adopted. He thought the noble Lord must have anticipated that the Amendment could not be accepted.

MR. BARTLEY said, the fact that it was necessary to move this Amendment was another proof of the statement that the Bill appeared to effect considerable injustice in all directions. If a man succeeded to a property at a great age, it surely must be reasonable that the duty should be paid on a different scale from that enforced when the successor was a young man. Of course, it would be said that the whole principle of the Bill was against the Amendment. He must acknowledge that this was quite true, and it was a point which the Opposition had been fighting all along. The matter did not affect him in any way, because unfortunately he should never succeed to anything, but he thought that the provisions in the Bill ought in some way to be made more fair to those who late in life succeeded to property. It must not be forgotten that the Bill did not wholly apply to rich people. This clause would affect a large number of small persons, who had been severely hit by the fall in agricultural prices and agricultural land—persons who were at one time considered to be well-to-do, but who, though they still had to keep up a certain position, were very badly off, and hardly knew how to turn. If two or three of these lives should fall close together, and the taxation was raised upon the value as estimated by this Bill, the result must be disastrous, not only to those who succeeded to the property, but to the people who were employed upon it. Although he did not think there was any chance of the Government giving way upon the point, he was of opinion that it was necessary to enter a protest against the hardship that would be inflicted by the clause, and to bring it before the attention of the country. The only way in which the duty could be met would be by cutting down those items of expenditure which really affected a great number of other persons. Of course, it would be said that men ought to cut off their own luxuries and enjoyments, and no doubt this they would have to do as they had had to do in the past, but when the question arose of having to pay these duties at an advanced age, it was evident that the burden must fall upon those persons who were connected with the estate. He thought, therefore, that some relief should be given when men succeeded to estates late in life. It was for this reason that he endeavoured at an earlier period to secure the adoption of an Amendment, providing that the life interests should be paid upon according to the average duration of life. He thought that to grasp at the duty on the whole principal value in cases where a man was likely to enjoy the property only for a few years or even months was to go beyond what was wise and politic.

Question put, and negatived.

Sir R. WEBSTER said he had several Amendments to move, with the object of making clear what he thought was the intention of Her Majesty's Government in regard to the clause. He thought that in order to make the meaning clear it should be pointed out throughout the clause that the duty was to be payable in respect of interest and not in respect of an estate or part of an estate. His first Amendment was to leave out from "power" to "circumstances," in lines 5 and 6 of page 9, and to insert "as to."

Amendment proposed, in page 9, line 5, to leave out from the word "power," to the word "circumstances," in line 6, and insert the words "as to."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. R. T. REID said, he quite recognised that the purpose of the hon. and learned Gentleman's Amendments was to make the clause clearer, but he could not accept the first of them, though he would be willing to agree to the others.

Question put, and agreed to.

On Motion of Sir R. Webster, the following Amendments were agreed to:—

Page 9, line 7, after "all," insert "or any of."

Page 9, line 8, after "property," insert "or interest."

Page 9, line 10, after "property," insert "or interest."

Page 9, line 12, after "property," insert "or interest."

Sir R. WEBSTER then proposed at the end of line 12 to insert "and shall give a certificate of such discharge." He said he thought these words had been forgotten in the drafting of the clause. They appeared in a previous clause.

Amendment proposed, in page 9, line 12, at end, to add the words "and shall give a certificate of such discharge."—(*Sir R. Webster.*)

Question proposed, "That those words be there added."

Mr. R. T. REID said, he did not think these were proper words to insert. Clause 10 dealt with cases in which in exceptional circumstances it was desired to grant a special certificate. The purpose of Clause 11 was to enable the amount deemed to be payable to be assessed. When this was done it would not be necessary to have a certificate. He would ask the hon. and learned

Gentleman not to press the Amendment, which was not on the Paper, and which, therefore, he had not had an opportunity of considering carefully.

SIR R. WEBSTER said, that as to the Amendment not being on the Paper, he would remind the hon. and learned Gentleman that he himself had submitted Amendments in manuscript form. It was proposed under the sub-section that where an amount was estimated which was not *primâ facie* the proper amount it should be accepted in full discharge of all payments of Death Duties. If there ever was a charge which should be embodied in a certificate it was this. However, if the hon. and learned Gentleman would not accept the Amendment, he (Sir R. Webster) would have to put it down for a later stage.

MR. GIBSON BOWLES said, he thought there was no case superior in claim to this for the granting of a certificate. Where such a composition as was here provided was made, it might be for the purpose of clearing up all outstanding claims of paying the duty and selling the estate, but unless they could add this certificate the title would not be complete. Under Section 41 of the Succession Duty Act, as the hon. and learned Gentleman was aware, provision was made for a composition in a certain case—a different case to that contemplated in the clause, it was true—and a certificate was given.

MR. R. T. REID said, the words might perhaps be inserted if the right were reserved to him to move them out at a later stage if he considered it necessary.

SIR R. WEBSTER said, it would be much better to have the words in the Bill on going into Report. The draftsman could then see at a glance what consequential Amendments would be necessary, if any.

*MR. H. H. FOWLER said, the Government desired the draftsman to have an opportunity of considering the case. They said that if on consideration they found that the Amendment was unobjectionable they would assent to its insertion. They could not consent to put the words in now for the reasons the hon. and learned Gentleman had given.

MR. CARSON (Dublin University) said, the Amendment proposed by his hon. and learned Friend was fair, and ought to be acceded to. As he (Mr. Carson) was anxious to protect the Revenue, he would ask the Government to consider the desirability of putting in a similar sub-section to Sub-section 3 of Clause 10, because if the certificate was to be a discharge in this case it should not be a discharge if any of the incidents mentioned in Section 10 arose.

Amendment, by leave, withdrawn.

Clause, as amended, agreed to.

Clause 12.

SIR R. WEBSTER said, this clause was one on which the Committee would be glad to hear what were the intentions of the Government. He had put an Amendment down on the Paper to raise in a most convenient form a question as to what the policy of the Government was. The clause, as it stood, in his judgment, was wholly inconsistent with the Bill in the shape it now assumed. He had pointed out in an Amendment—which he was still foolish enough to think would have reduced this complicated scheme to a reasonable shape—how graduation and aggregation might have taken place with reference to the amount of benefit received. By that Amendment the Government would, he believed, have secured as much money as they would get under their own scheme, and it would have been much more easily collected. He had pointed out the inconsistencies of this clause, regarded as the analogue of the Probate Duty. He wanted to know how the Government proposed to deal with the question of settlements and the appropriation of the duties. The clause did not seem to be complete in its present shape, and he therefore moved to insert at the beginning of the clause the following words:—

> "In the case of property which does not pass to the executor as such."

He hoped they would have some statement from the Government on the subject.

Amendment proposed, in page 9, line 18, at beginning, to insert—

> "In the case of property which does not pass to the executor as such."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, that at an earlier period of the proceedings he had stated that the Government had a perfectly open mind. It was a question of distribution, and he was quite willing to accept the Amendment.

Question put, and agreed to.

MR. R. T. REID moved to leave out, in line 19, from the word "may," to the word "be," in line 20, the words proposed to be left out being—

"Without affecting the amount of Legacy or Succession Duty on any Legacy or Succession."

Amendment proposed, in page 9, line 19, to leave out from the word "may," to the word "be," in line 20.—(*Mr. R. T. Reid.*)

Question, "That the words proposed to be left out stand part of the Clause," put, and negatived.

MR. R. T. REID moved to omit Subsection (a).

Question, "That Sub-section (a) stand part of the Clause," put, and negatived.

SIR R. WEBSTER moved, in page 9, line 28, after "who," insert—

"Being accountable for or authorised or required to pay the estate on any property."

Question, "That those words be there inserted," put, and agreed to.

MR. BYRNE (Essex, Walthamstow) thought the words of Subsection (b) carried more than was intended by the Government. As it literally stood, it would include a right to go against the person entitled to any sum charged on such property. He would be quite satisfied if the Solicitor General would look into the subject.

MR. R. T. REID was understood to say that he had frequently stated that the duty was not payable upon any property except that which would pass at the death. Anybody who had a charge upon the will or settlement made by will would contribute towards the Estate Duty. He would look into the matter.

Clause, as amended, agreed to, and ordered to stand part of the Bill.

Clause 13.

MR. KNOX (Cavan, W.) moved, after the words "thirty-three," line 36, to insert "thirty-five and thirty-six." He said the object of the Amendment was to restore the old law, by which, in the case of properties of a gross value under £300, a duty of 30s. only was imposed. The Bill, as originally drawn, would have increased the duty to £3, which would have been a heavy burden on small estates.

Amendment proposed, in line 36, after the words "thirty-three," to insert the words "thirty-five and thirty-six."—(*Mr. Knox.*)

Question, "That those words be there inserted," put, and agreed to.

MR. R. T. REID moved to insert the word "gross" instead of the word "net" in the sentence "where the net value of the property, real or personal." He said, the responsible administrative officers had found that if a net figure were inserted instead of a gross figure as the measure of the conditions in which the section was to apply many deductions would have to be made, and the machinery available was not satisfactory for the purpose. Later he would move to alter £1,000 to £500 as a consequential Amendment.

Amendment proposed, in page 9, line 41, to leave out the word "net," and insert the word "gross."—(*Mr. R. T. Reid.*)

Question proposed, "That the word 'net' stand part of the Clause."

MR. CARSON (Dublin University) said, he desired to express to the Government the thanks of many persons interested in this provision for the manner in which they had listened to their representations. The Chancellor of the Exchequer had had numerous deputations, even from Ireland, and he had met them with every consideration.

SIR W. HARCOURT said, the Government were originally very anxious, as far as they could, to give relief to the small estates. It was then represented to them that "£1,000 net" might not represent what was commonly known as a small estate. A large estate with heavy incumbrances would come in that category. Therefore, he had consented to substitute for the "£1,000 net," as originally in the Bill, "£500 gross," that being the sum which the Revenue officials could properly deal with, and he was glad to find that the gentlemen who had waited upon him with regard to this matter had accepted that proposal as a fair settlement. The object, therefore, of this Amendment was to carry out that alteration in the Bill. In addition to that, the Government proposed that estates under £300 should only make a single payment of 30s. as at present. He was very desirous that that principle, which was originally introduced in 1881 by his right hon. Friend the Member for Midlothian as a relief to the small estates, should be moderately extended, and they had extended it to estates up to £500, estates between £300 and £500 being required to make only a single payment of 50s. He hoped that the difficulties which were reasonably feared would be removed by this Amendment.

MR. GRANT LAWSON expressed the opinion that the Amendment would operate harshly in the case of small estates. They had in the Act of 1881 a definition of what "gross" meant as compared with "net." The gross value of an estate in Clause 33 was said to be the value without any deductions for debts or funeral expenses. In the case of an estate of the gross value of £1,000, if they took off the debts and funeral expenses they might bring it down to £100 in actual value, on which a fixed duty of 50s. must be levied, so that the person who succeeded to it would be paying 2½ per cent. on the value he received. By Clause 14, if a man received £100 he would only pay £1, but the Amendment would have the effect of making persons succeeding to estates such as he had mentioned pay 50s., the amount appropriate to a value of over £500. It seemed rather hard that small properties should have increased duties put upon them by this Amendment.

MR. KNOX said, that a case where the gross value was £1,000 obviously would not come under this clause at all. It would only apply to cases where the gross value was under £500, and, therefore, where the net value was £100 the duty would only be £1.

MR. GRANT LAWSON remarked that if a man received £100 he would pay £1; but if the gross value was £500, reduced by debts and funeral expenses to £100, there would be a fixed duty payable of £2 10s.

SIR W. HARCOURT said, the Government did not contemplate that. If it were the case it ought to be met, and if the hon. Member would put down an Amendment it should be considered. That certainly was not the intention of the Government, and as at present advised he was of opinion that the Amendment would not have that effect.

MR. BARTLEY said, it appeared to him that to meet certain difficulties an alteration was to be made which must mean that a larger taxation would be required of smaller estates than was originally proposed in the Bill. He would point out that the net value might very often be very much less than the gross; therefore, really, what many persons had been looking to would not take place, and small estates up to £1,000 would really not derive the benefit that was anticipated under this Bill. Under the present Amendment small estates varying from £500 to £1,000 must pay more than was originally contemplated in the Bill.

MR. GIBSON BOWLES said, these little estates were not to be charged with the Estate Duty, but the charge was to be replaced by fixed duties levied under the Act of 1881. He must say that in many respects this was an advantage, because, as he had previously pointed out, under the guise of a reduction of duty there really was, under the system originally presented in the Bill, a considerable increase of duty on smaller amounts, as, for instance, £300. As the Bill now stood without amendment, whereas the present duty would be a fixed sum of 30s. under the Bill, in the case of a widow it would be £3 instead of 30s. He thought, therefore, this Amendment was in the right direction, only he warned the Solicitor General that these smaller estates brought in large sums to the Exchequer. He did not know whether the Government were fully aware of what they were doing by letting off these small estates. Seventy per cent. of the number of estates which came in for the charge were estates of under £1,000, and the amount was £13,700,000; therefore, when they came to exempt estates under £1,000 they were rather running a risk. He did not believe hon. Gentlemen opposite realised how much they were going to give up by it. His firm conviction was that, instead of getting more duty out of the system established by the Bill, they would probably get less—perhaps at least £1,000,000 less—and therefore he warned the Solicitor General to be careful how far he proceeded in the diminution of the duty on small estates.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 10, line 1, leave out "or," and insert "and."

MR. R. T. REID moved, in page 10, line 3, to leave out the words "one thousand," and insert the words—

> "Five hundred pounds, but where the gross value does not exceed three hundred pounds the fixed duty shall be thirty shillings, and where the gross value exceeds three hundred pounds the fixed duty shall be fifty shillings."

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. GRANT LAWSON moved to amend the Amendment by inserting the word "net," instead of "gross," in the two instances in which the latter word occurred. He contended that if "net" were inserted there would be a benefit and advantage to small people. They would then only pay duty upon what they got, and would pay but a small duty, because 30s. on a net value of under £300, and 50s. on a net value of between £300 and £1,000, would be a small duty. If the estates were made to pay on their gross value they might be imposing a very heavy tax indeed, because whereas the gross value might be anything up to £500, the net value might be nothing, the estate might be bankrupt, and yet the fixed duty had to be paid. When the owners of small estates found that, instead of getting relief they were only going to have the option of coming under the general rule, there would be a grievous disappointment. Everybody else was to be taxed upon the net value he received, but it appeared by the Amendment that these people were to be taxed at a rate appropriate to the gross value they received, which might be much larger than the net value. He begged to move to insert "net" instead of "gross."

Mr. Gibson Bowles

Amendment proposed to the said proposed Amendment, to insert the word "net" instead of the word "gross."—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'net' be there inserted."

SIR W. HARCOURT: I am not sure that that would be in Order.

THE CHAIRMAN (Sir J. GOLDSMID): I was just going to point that out. In line 41 the word "net" has been struck out in order to insert the word "gross," and, as far as I can see, it seems inconsistent to put "net" here instead of "gross."

MR. GRANT LAWSON said, that on the point of Order it appeared to him that what they had already passed was the limit at which people might come under the protection of this clause, and they agreed that when people came into an estate of a gross value of £500 they should be entitled to place themselves under the protection of this Clause 13. That was a very different matter from considering what they should be taxed on when they had placed themselves under the protection of this clause. He submitted there would be no inconsistency in saying that those who came into an estate of £500 should come under the clause, and when they had placed themselves under the protection of the clause that they should only be taxed on the net value of what they received.

SIR W. HARCOURT said, that to meet the Amendment would be to defeat the whole arrangement of the Bill, and to go back again to the evils which they desired to remove.

THE CHAIRMAN: I think the Amendment to the Amendment would be inconsistent with what the Committee has already decided, and therefore I rule it out of Order.

MR. KNOX did not think the Amendment of the Solicitor General ought to be received in any carping spirit, and it was perhaps the most important yet made in the Bill. The hon. Member for Thirsk said that this concession, inasmuch as it was restricted only to those cases in which the gross value was under £300, was of little value to poor people, and that the provision of a fixed duty would operate harshly upon them. Surely the hon. Member forgot that they had had experience of the working of this provision, so far as estates under £300 were concerned, since 1881. During that time it had proved a most valuable provision for the most deserving class of the poor—those who had small savings and small debts. In Ireland it had been most valuable, especially in the case of the best of the small farmers. He ventured to thank the right hon. Gentleman for the concession he had made, and he thought this concession removed one of the greatest blots on the Bill as first introduced. He thought the hon. Member who had criticised this Amendment forgot that the procedure under this clause was entirely optional, and in any case, when it would seem to the executor more advantageous to go under the general provisions of the law, he could do so; but where the debts as well as the estates were small, and where, obviously, it was to the interest of the executor to proceed under this section, he could do so with small legal expense as well as with the payment of small duty.

MR. GIBSON BOWLES considered it was unfortunate that the Government had introduced these words "gross" and "net," which did not occur in the Act of 1881. In the previous Act it was the value of the whole that was taken, whereas the words "gross" and "net" were really very ambiguous words. He quite appreciated the intention of the Government, which was to diminish the charge on small estates and have a fixed charge, and he recognised the great amount of risk there was in fixing what they were pleased to call the "gross" sum. As regarded that, he did not at all think it would have quite the effect intended or contemplated. He would point out, however, that they were now introducing three different kinds of property into the Bill when the Bill itself, throughout, contemplated only one kind of property—namely, the bald and naked amount that passed on death after all deductions had been made. This Amendment contemplated two other kinds of property, gross and net. He believed the intentions of the Government were good.

*MR. BUTCHER said, they had now got to the point where they were not dealing with millionaires, but with poor people. As the Amendment of the Solicitor General stood, a man who came into a net estate of £20 might have to pay 50s., and he would say why. No doubt the first part of the clause left it optional to a man to say whether he should go under the Act of 1881 or not, whereas the Solicitor General's Amendment said that where the gross value did not exceed £300, 30s. should be charged, and where it did exceed £300, 50s. should be charged. There was nothing optional about the Amendment, which was obligatory. What would be the effect of that? Take the case of an estate of the gross value of £500, which was brought down by debts, and so on, to a net sum of £5 or £20. Was not the effect of the Amendment of the Solicitor General to make the duty 50s., and was not that entirely inconsistent with the next clause, which provided that where an estate exceeded £100, and was under £500, the duty should be £1?

SIR W. HARCOURT said, the hon. Member for York was really answered by the speech of the hon. Member for Cavan, who had pointed out that this system which they were now extending had acted most beneficially in relieving the small owners, and the Government were quite confident that this would continue to be the case.

MR. A. J. BALFOUR said, there was really no quarrel between the two sides as to the object of the Government with which they both agreed—namely, to give relief to the smaller owners of property, but the question was whether the actual Amendment of the Solicitor General carried out that intention or not? It had been pointed out that if they went to the gross value the net value of a property might be little or nothing, and therefore they ought not under these circumstances to charge any sum, even as small as 50s. The argument of the hon. Member for Cavan was that it was optional with a person to decide whether he should come under the provisions of this clause or under the ordinary provisions of the law. But the Member for York had pointed out that while the early part of the clause was voluntary the words of the Solicitor General would appear to be obligatory. There was no liberty of action left to the person to decide whether he should come under the provisions of the Act or should take protection under the clause they were now considering, and, therefore, a great hardship might fall upon the small owners of property in consequence of a clause introduced for no other purpose than to give relief. The question before them was not one of principle, but was concerned with the question whether the Solicitor General's Amendment did or did not introduce an element of obligation into this clause which was not to be found under the Bill. That was a point which the Chancellor of the Exchequer had not met.

Mr. R. T. REID said, the Government and hon. Gentlemen opposite meant precisely the same thing. He thought if they looked at Clause 33 of the Act which they incorporated—the Act of 1881—it would appear that this altered scale would only apply on the initiative being taken by the persons themselves. If it appeared there was any real doubt on the point, the Government would take care that their intention was carried out.

Mr. BARTLEY entirely agreed with what had been said as to the great use and importance of these fixed small sums, and he had hoped that the system was to be extended more than it was. The Solicitor General had raised the limit to £500, as compared with £300, but the wording of the Bill led him (Mr. Bartley) to believe that it would have been raised to £1,000 net, and he was sorry he had been disappointed in that respect.

Amendment, by leave, withdrawn.

Amendment (*Mr. R. T. Reid*) agreed to.

Mr. R. T. REID moved, in page 10, line 5, to leave out all the words after "section," and insert, as a separate subsection—

"(3) Where the net value of the property, real and personal, on which Estate Duty is payable on the death of the deceased, exclusive of settled property, does not exceed £1,000, such property for the purpose of Estate Duty shall not be aggregated with any other property, but shall form an estate by itself; and where a fixed duty or Estate Duty has been paid upon the principal value of that estate, the further Estate Duty and the Legacy and Succession Duties shall not be payable under the will or intestacy of the deceased in respect of that estate."

Question proposed, "That the words proposed to be left out stand part of the Clause."

Mr. A. J. Balfour

Mr. GRANT LAWSON said, that after the discussion of a quarter of an hour ago he did not quite understand how the word "net" came into the Amendment. It was then said that by bringing in the word "net" they brought into the clause an amount of difficulties which it would be impossible to deal with; and, in fact, the word was ruled out of Order.

Sir W. HARCOURT said, the word "net," was necessary in order to distinguish between the gross amounts with which the Committee had previously been dealing and the net amounts to which they had now come.

Mr. GIBSON BOWLES pointed out that there would be four different aggregations of property, and three different kinds of property, under the Bill, and it would be very difficult to work all these estates with their different duties. He argued that the proposed exemption from Legacy Duty would be found to work out very strangely. In estates between £500 and £1,000 the successors were to pay the new Estate Duties, and in consideration of that were to be let off without paying the Legacy or Succession Duty. Let the Committee mark how that would work. At present the widow paid no Legacy or Succession Duty; but a stranger on £500 of personalty paid 12 per cent., or £60. The proposed exemption would let the widow off nothing, while it would let a stranger off 10 per cent. He believed, moreover, that the loss to the Revenue would be a heavy one, although the actual gain to that class of the community that most required relief would be but small.

Sir W. HARCOURT said, that sometimes he was told he was going to get millions more than he calculated upon, and sometimes that he had over-calculated the probable Revenue by a similar figure. He hoped, however, to find at the end of the financial year that his own calculation—which was founded on the opinion of those who had experience in the matter—was the correct one. He was glad that the hon. Member for Lynn Regis only objected to the proposal on the ground that the Revenue would lose considerably. If that were so, he was quite willing to confess that he would rather the loss should arise in the way proposed than in any other way. The greater part of the Revenue, it must be remembered, was derived from small properties, and it was a just principle, in his opinion, that any relief in taxation that was introduced should begin with proprietors at the lower end of the scale. He believed that 70 per cent. of the properties on which Legacy and Succession Duty were paid were small properties; and yet people imagined that the Revenue was raised on the owners of large properties. The far greater proportion of the Revenue of the country was raised from people who had only hundreds and not from people who had thousands. If, therefore, they were to lose even considerably owing to the exemption and allowance that they were willing to concede to the small owners as set out in the clause he did not think for that reason the Committee ought to object to it.

Mr. A. J. BALFOUR agreed with what the Chancellor of the Exchequer had just said, that neither the hon. Member for Lynn Regis nor any other gentleman on his side of the House made any objection to the relief that was proposed to be granted to the smaller owners in the clause. He would point out, however, that it was not fair to the Committee that the scheme should be finally considered that evening, as the Amendment had been only a short time on the Paper and they had no time allowed them to really go into the matter. He hoped that the points raised would be very carefully considered by the Government before the Report stage. The chief point was that the proposal of the Government was more likely to assist those who required assistance the least, and leave those where they were who required relief the most. Everyone granted that an estate of £1,000 left to the widow required relief more than an estate of £1,000 left to the stranger. The widow paid no Succession and no Legacy Duty, and she was to be left as she now was; but when the Government came to deal with brothers, cousins, and others, in proportion as the scale of consanguinity became more remote the generosity of the Government increased until they came to the stranger in blood, when they open wide their purse-strings. The Government ought certainly to find some other and more equitable method of relief. His hon. Friend the Member for Lynn Regis had worked out the figures in regard to this matter very carefully, and the Government must surely feel that their scheme of exemption required amendment. The Opposition did not quarrel with the proposed exemption, but they felt that the exemption should relieve those who required relief most; that their charity should not be confined to the stranger at their gates and denied to the widow and the children.

Sir W. HARCOURT said, he understood that the right hon. Gentleman complained of inequality of treatment between the widow and the stranger. That matter would be considered before the Report.

Mr. A. J. BALFOUR: Hear, hear!

***Sir J. LUBBOCK** said, there were so many Government Amendments to the Bill that the Committee were really constructing a new Bill, and constructing it in a manner very inconvenient for the Committee, because they were only able to see the Amendments of the Government bit by bit the morning they were asked to discuss them. He thought the present Amendment a most important one. The Chancellor of the Exchequer defended the proposed exemption on the ground that the taxation was mainly obtained from small properties. That was all the more reason why the Committee should be careful of what they were doing in that respect. He should like to point out that, besides the anomaly of the inequality of treatment between the stranger and the widow, there was the further anomaly that they were by this Amendment placing taxation on economy and giving a benefit to extravagance. Take the case of two men who each came into a settled property—it might be of large amount. One man by economy increased his estate to £2,000, or more; it was graduated, and he had to pay Estate Duty; the other lived up to his income and was let off. That constituted a premium on extravagance and a penalty on thrift.

Mr. COURTNEY said, the Chancellor of the Exchequer had defended the action taken in the proposed new clause on the ground of the improper burden of their taxation at present on small people as compared with great. He had always said that was so in respect to indirect taxation. The burden of indirect taxation must necessarily bear more on the poor than on the rich, but the balance was readjusted by direct taxation. He should, therefore, protest against the observations of the Chancellor of the Exchequer with reference to direct taxation. The right hon. Gentleman had said that 70 per cent. of the estates which came within the purview of the Legacy and Succession Duties were under £1,000. That was perfectly accurate; but it showed nothing whatever as to the burden of taxation as between the poor and the rich. The question was not the proportion of estates under £1,000 and above £1,000; but the burden of each separate estate above £1,000. His right hon. Friend had said the same with respect to the Income Tax. Everyone who looked at the Income Tax amounts knew that no reduction could be made on the Income Tax amounts because they did not tax the individual with respect to income, except under one or two Schedules. The incomes of the rich were received under Schedules (A), (B), and (C), in driblets; that was to say, tax was paid on a large number of small amounts. So that the number of small amounts on which the tax was paid must not be regarded as showing the number of poor people who paid Income Tax. He had thought it necessary to interpose at this stage because of the authority attaching to the observations of the right hon. Gentleman, and because, on this occasion, those observations could not be regarded as weighty. The Amendment on the Paper did not go on the lines which had been already followed. They had dealt with gross value that did not exceed £300. That affected small people. They then jumped to estates the net value of which did not exceed £1,000, irrespective of settled property. They might have a millionaire under this provision — a millionaire who might so arrange his estates as to bring himself under the £1,000 limit of personalty. If they were going on these lines they should have dealt with gross and not net amounts, in which case they would be certain of dealing with small people. He thought that the words "exclusive of settled property" should be omitted, because if they were continued they might bring in people with ample revenues who were able to provide for their children, and had never been under pecuniary pressure in any shape or form. Before the Report stage was reached, it seemed to him it would be advisable to reconsider the whole method of dealing with the matter so as to secure immunity from severe taxation of what was, strictly speaking, small estates, and not small portions of the estate of a man amply endowed with fortune.

Mr. GIBSON BOWLES said, there was one thing he did not quite understand. The proposal provided for a net estate of not exceeding £1,000 exclusive of settled property. Then it was provided that further Estate Duty should not be paid, and this was only payable on settled property.

Question, "That the words proposed to be left out stand part of the Clause," put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

Clause, as amended, agreed to.

Clause 14 (scale of rates of Estate Duty) stood as follows:—

"14. The rates of Estate Duty shall be according to the following scale:

Where the Principal Value of the Estate				Estate Duty shall be payable for every full sum of £100, and for any fractional part of £100, over £100, or any multiple thereof at the rate of
	£		£	
Exceeds	100	and does not exceed	500	One pound.
"	500	" "	1,000	Two pounds.
"	1,000	" "	10,000	Three pounds.
"	10,000	" "	25,000	Four pounds.
"	25,000	" "	50,000	Four pounds ten shillings.
"	50,000	" "	75,000	Five pounds.
"	75,000	" "	100,000	Five pounds ten shillings.
"	100,000	" "	150,000	Six pounds.
"	150,000	" "	250,000	Six pounds ten shillings.
"	250,000	" "	500,000	Seven pounds.
"	500,000	" "	1,000,000	Seven pounds ten shillings.
"	1,000,000	... ...	—	Eight pounds.

The rate of the further Estate Duty where the property is settled shall be 1 per cent. for every full sum of £100, and for any fractional part of £100 over £100 or any multiple thereof."

MR. BARTLEY said, he desired to move an Amendment to substitute a new scale. He had put down two scales on the Paper. He could not move both, but he moved the first, and possibly it would save time if the Government would announce their intention of accepting one or other of them. The point was this: According to the clause there was a sharp change in the amount of duty payable, the sudden increase being largest at the bottom of the scale. On an estate which did not exceed £500 the Estate Duty was £1 per cent. Directly it exceeded £500 and up to £1,000, the whole estate had to pay £2 per cent. Thus, an estate worth exactly £500 would pay £5, but one worth £501 would not pay £5 5s., but would pay a sum over £10; similarly, an estate of £1,000 would pay £20, but one of £1,001 would pay £30, and so on. Wherever there was a rise in the scale a great jump would take place, not only in the duty payable, but on the whole scale from the beginning. He would impress on the Committee that this seemed an unfair way of calculating the Estate Duty, and if the Chancellor of the Exchequer resisted the Amendment the effect would be that the effort of the possessor of an estate would be to prevent it from reaching a certain point of value. Wherever the estate was in value near one of these fictitious dividing lines, every effort would be made to prevent it crossing the line. If the Chancellor of the Exchequer were to accept the scale proposed in the Amendment, of charging at the same rate on any fractional excess, it would be fairer and there would not be the same inducement to keep down the value of an estate at a critical point. He had worked out several cases under his Amendment. The proposal would operate in this way: Taking an estate of £40,000, on the scale laid down in the Amendment the duty would be £1,560, as compared with £1,800 under the Bill; on an estate of £120,000 the duty would be £5,825, as compared with £7,200; on an estate of £500,000 the duty would be £31,635, as compared with £35,000. There was a difference here, but it would be observed that the greatest proportion in difference was at the bottom of the scale; but, while he admitted that on the face of it there would be a certain loss to the Revenue, such loss would be largely, if not entirely, made up by the fact that there would be no inducement to keep the amount, possibly fictitiously, a little below the right margin. If a man knew that the addition of £1,000 to the value of his property would increase the duty ½ per cent. on the whole estate, the tendency would be to try and keep the estate below that figure. If the Chancellor of the Exchequer did not see his way to accepting the first scale—though that was a fair one—perhaps he would assent to the second, which, though drawn on similar lines, was rather more favourable to the Exchequer. The Chancellor of the Exchequer could hardly think it fair or right that if a man's estate was simply £1 more than that of another it should have to pay more than double in Estate Duty. It might be that in all these schemes and systems of taxation anomalies and hard cases were not to be avoided, but at any rate the Committee should do its best to reduce them to a minimum. It could not be considered fair that, owing to the Chancellor of the Exchequer's scale, a man who had saved only £500 should leave his family more at death than the man who had saved £501.

Amendment proposed, in page 10, line 17, to leave out from the word "scale," to the word "The," in line 36, in order to insert,

Where the Value of the Estate				Per Centage.
Exceeds—	£		£	
„	100	and does not exceed	500	One pound for every full sum of £100, and for any fractional part of £100.
„	500	„ „	1,000	One pound for the first £500, and two pounds for every further full sum of £100 or fractional part of £100.
„	1,000	„ „	10,000	One pound for the first £500. Two pounds for the second £500; and Three pounds for every further full sum of £100 or fractional part of £100.

Where the Value of the Estate		Per Centage.
Exceeds— £	£	
" 10,000 and does not exceed	25,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000 ; and Four pounds for every further full sum of £100 or fractional part of £100.
" 25,000 " "	50,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £15,000 ; and Four pounds ten shillings for every further full sum of £100 or fractional part of £100.
" 50,000 " "	75,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £15,000. Four pounds ten shillings for the next £25,000 ; and Five pounds for every further full sum of £100 or fractional part of £100.
" 75,000 " "	100,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £15,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000 ; and Five pounds ten shillings for every further full sum of £100 or fractional part of £100.
" 100,000 " "	150,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £15,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000 ; and Six pounds for every further full sum of £100 or fractional part of £100.
" 150,000 " "	250,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000 ; and Six pounds ten shillings for every further full sum of £100 or fractional part of £100.
" 250,000 " "	500,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000 ; and Seven pounds for every further full sum of £100 or fractional part of £100.
" 500,000 " "	1,000,000	One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds " £25,000.

Where the Value of the Estate		Per Centage.
Exceeds— £	£	
„ 500,000 and does not exceed	1,000,000	Four pounds ten shillings for the next £25,000 Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000. Seven pounds for the next £250,000 ; and Seven pounds ten shillings for every further full sum of £100 or fractional part of £100.
„ 1,000,000		One pound for the first £500. Two pounds for the second £500. Three pounds for the next £9,000. Four pounds „ £25,000. Four pounds ten shillings for the next £25,000. Five pounds for the next £25,000. Five pounds ten shillings for the next £25,000. Six pounds for the next £50,000. Six pounds ten shillings for the next £100,000. Seven pounds for the next £250,000. Seven pounds ten shillings for the next £500,000; and Eight pounds for every further full sum of £100 or fractional part of £100.

—(*Mr. Bartley.*)

Question proposed, "That the words 'where the principal value of the estate' stand part of the Clause."

*SIR W. HARCOURT: I am aware of the objection the hon. Member refers to—namely, that wherever you have a considerable interval or jump from one scale of duty to another the persons who are at the bottom margin appear to pay a good deal more than those who are at the other end of the scale. But that is an inconvenience with which we are already familiar in that part of our taxation, which is subject to jumps of this kind. Take, for instance, the Income Tax, and the £400 limit. A man just below the limit pays about £9, while at £405 he pays £13 10s. True this is an inducement for a man who has just over £400 a year to endeavour to make his income, say £399, but that cannot be helped. I will give another instance. In the case of the Probate and Estate Duty, a man with property amounting to £10,010 pays, under the existing duty, £404. If, however, the amount of the estate is £9,990 he pays £300 Probate Duty; that is to say, a difference of £20 in the *corpus* makes a difference of £100 in the amount of the duty paid. Therefore, it is not in this scale that the difficulty arises for the first time. No doubt people may endeavour to get just below rather than just above a margin in the scale; but it must be borne in mind that the Government had taken care in this scale not to rise on a very rapid gradient of duty. After £10,000 we only rise by stages of a $\frac{1}{2}$ per cent. I do not see how the difficulty the hon. Member has pointed out is to be avoided if you are to have what is so essential in these cases—namely, a simple scale. The hon. Member opposite has produced a rival scale, and recommended it for our adoption. But it is too elaborate—too intricate—and—what is a very important argument with me—it would produce much less money than the scale we ourselves propose. I do not suppose that fact will weigh so much with the hon. Member as it does with me. Admitting the inequalities the hon. Member has pointed out—and which I have shown exist in our present system of taxation—I fear for the reasons I have given we must adhere to our scale.

COMMANDER BETHELL said, the great advantage of his hon. Friend's proposal was that it modified the great jump in the Government scale, and to that extent it was more fair in its operation than the Chancellor of the Exchequer's scale. It would make some difference to the Exchequer so far as he had worked it out; but, on the other hand, it would make a person who had an estate feel that he was being treated much more fairly than if he was under the Government scale. Such a man would be much less likely to endeavour to evade the higher scales under the scale in the Amendment than under that in the Bill. The scale of the Amendment would by no means remove the inequalities of graduation; still, if the hon. Member saw fit to divide the Committee on it he should vote with him, as he thought it would give the greatest advantage to people with the smallest fortunes.

MR. GRANT LAWSON said, the right hon. Gentleman the Chancellor of the Exchequer had said that the proposed scale was intricate. If the right hon. Gentleman would glance at the Succession Duty Act of 1853 he would see that two-thirds of the pages of that Act consisted of scales of figures in themselves decidedly intricate. As to the proposal of the Government, its effect in certain instances would be that the man who died best off would leave a less sum to the beneficiaries than the man who was worse off. If a man died and left an estate of £49,990, the duty on that estate would be 4½ per cent., or £2,250; whereas the estate of the man who died worth £50,010 would pay 5 per cent., or £2,500 10s. The poorer man of the two would thus leave a larger amount to be divided amongst his relatives.

SIR W. HARCOURT: That, as I showed, happens now under the existing state of things.

MR. GRANT LAWSON said, the fact that there were anomalies existing was no reason why fresh and greater anomalies should be created. He had applied his hon. Friend's scale to the same figures, and he found that the estate of the man who left £49,990 would pay £1,920, so that the Chancellor of the Exchequer would be slightly the poorer, but the other estate of £50,010 would only pay £5 more, which would make the estate of the man who was supposed to die richer larger than the other, and there would not be the ridiculous state of things which he had shown would exist under the scale in the Bill. And what would be the effect of adopting the more rational scale? There would not be the great fights which were to be anticipated when they were getting near a step of graduation. These fights would not only be with the Inland Revenue Commissioners, but among the beneficiaries themselves. Each man accountable for duty would be fighting against the others as to whether they had not raised their estimate £5 or £10, thereby involving the whole estate in an extra amount of duty. There would be a great battle raging for ever with the Inland Revenue Commissioners. The Commissioners were said to have boasted that they had never been into Court on a question of value; but when such great prizes were to be won for the Chancellor of the Exchequer under this Bill, as a half per cent. on a large estate, the Commissioners would not consider that they were doing their duty if they did not go into Court, and try to shove the estate up to the highest possible grade in the scale. For the sake of peace among the beneficiaries, and peace between the executors and the Inland Revenue authorities, he hoped his hon. Friend's more equitable scale would be adopted.

MR. A. J. BALFOUR: Everyone who heard the defence of the right hon. Gentleman the Chancellor of the Exchequer of his scheme must have felt that it was not a very powerful one. The right hon. Gentleman did not in any sense rely upon the theories or equities of the case. He gave them up at once. He said, in regard to the points to which attention has been drawn, "There are unhappy anomalies—they are difficulties incident, unfortunately, to every scale. They are to be found in our present system. We admit these anomalies; we deplore them; but we must submit to them." Well, for my part, I do not feel disposed to submit to them if they can be avoided. Why should we? It is true that under the Income Tax there are jumps in the scale, as there are in the Death Duties, but I do not think any man has ever been prevented from trying to get a bigger income because he would be subjected to a higher proportion of Income Tax; but I can readily believe that, under the present scale of the Chancellor of the Exchequer, a man might easily be deterred from saving beyond a certain amount. He might say, "What is the use of saving more? If I increase my store, the increase may not go to my heirs. Why should I go to the trouble of keeping myself out of the enjoyment of my fortune for the satisfaction of increasing the receipts of the Chancellor of the Exchequer." Some hon. Members may think that there is no material gain resulting from the fact that people save. With these hon. Members I cannot agree. I do not deny that it may be better to have many moderate fortunes than a few large ones; but the question here is not the augmentation of moderate fortunes at the expense of the larger ones, but whether the owners of large fortunes may not think it right to spend more money during their lives, instead of saving for the benefit of their successors and of the community. For my part, I consider that the greatness and prosperity of this country has arisen largely, if not wholly, from its superior wealth, and its superior wealth is largely attributable to the fact that it has always been worth while for people of large means to save for the sake of their heirs, if not for their own sakes. I hope the right hon. Gentleman will follow me when I point out that this question of saving is not a question of small fortunes against large fortunes. If a rich man saves it is as important to the community as if a poor man saves. Everything that diminishes the accumulation of capital must diminish the wealth of the country, whether it be invested at home or abroad. A man whose fortune is close to one of the arbitrary limits fixed by the Chancellor of the Exchequer will have no motive for accumulating any further capital. He has nothing to get by it. He had better squander it on his own amusements, so far as he is concerned. I do not know that anyone, whatever their opinions on this Amendment, would consider that a desirable thing. That is a motive coming into operation that does not exist in the case of the Income Tax. No man, I venture to think, was ever prevented from increasing his income by the reflection that next year, if he makes an honest return, he will have to pay not only more Income Tax, but much more than he would have had to pay if he had kept at the other side of an arbitrary division. When you come to accumulated fortunes, and the taxation of capital amounts, a different argument comes into play. I imagine you will not merely have controversies with the Inland Revenue Department, and the various persons accountable for the money which has passed, upon which my hon. Friend has adverted with so much ability, but you will have other motives brought into play which it is not to the benefit of the public that we should encourage or give an artificial stimulus to. Let it be noted that, when the right hon. Gentleman the Chancellor of the Exchequer calls in examples which he has been pleased to follow in these cases, and points out that there are these breaks and jumps, with the anomalous results following referred to, let me observe that the whole matter is greatly aggravated from beginning to end by the principle of aggregation. That principle must have been a curse to the draftsmen of the Bill, and will be a curse to the officers who have to carry the Bill into effect. As I have said, the difficulties inherent in any scale of duties are aggravated by the fact that Government insists on this principle of aggregation. I do not question now that we have to have a system of graduation. That was decided at an early stage of our proceedings; but, in Heaven's name, let us attempt to find a scale which will not carry with it evils not absolutely inseparable from aggregation—accidental accretions to the system of aggregation which we might avoid if we attempted to do so! What is the evil of complication that the right hon. Gentleman complains of? The evil of the large mass of figures in the Amendment really affects nobody but the printer. The difficulty of dealing with this scale would be nothing compared with the other problems the Inland Revenue have to solve. There can be no difficulty in deciding what the estate has to pay, however elaborate be your scale. The Government have not taken measures to avoid obscurity and complication in the general drafting of the Bill. The Government have made this Bill more difficult to understand than any other Bill ever presented to Parliament, and therefore we ask the Government to adopt a scale of graduation in place of their own, which, while it may add a little to the length of the Bill, will not make the Bill more complex or more difficult to understand or administer, but render it far more just to the taxpayer, to the beneficiary, and to the public, and less fruitful of difficulties which will lead to litigation. There may be objections to the scale proposed by my hon. Friend, but I regret that the Government have not set themselves to work to find some method of carrying out their own principles, be they good or bad, without carrying in its train consequences which the Chancellor of the Exchequer has himself admitted may produce evil results—results that may lead to the defrauding of the Revenue, if not to great injustice in individual cases, and which may lead to endless difficulty, controversy, and litigation.

Sir W. HARCOURT: The greater part of the right hon. Gentleman's remarks have been addressed to the subject of graduation and aggregation. He has said that the scale in the Bill will induce persons not to save money.

Mr. A. J. BALFOUR: I was obscure. What I meant was that if a man has a fortune, say of £990,000, there is a positive premium in the Bill for him not to add a single sixpence to that fortune. I speak not so much in the interests of the man as in those of the community at large, who benefit largely by the accumulation of capital, and this Bill will not encourage it.

Sir W. HARCOURT: I have more confidence in human nature than to believe that in such a case as that mentioned by the right hon. Gentleman a man would be induced not to add to his capital merely because the Chancellor of the Exchequer would thereby get a hundred or two more of that money.

Mr. BARTLEY: £2,500.

*__Sir W. HARCOURT__: In the case of a man with £9,990, I do not think he would be restrained from adding another £20 to it out of consideration for the Exchequer. You may put your hypotheses as much as you like, but human nature operates in cases of this kind. But I will not argue on theory in this matter any more. I have said what I have to say on that. I have done my best, through the Inland Revenue authorities, to ascertain what the loss to the Revenue would be if either of the scales proposed by the hon. Member were adopted instead of that in the Bill, and it is estimated that the loss, even on the scale more favourable to the Revenue, would amount to £600,000 or £700,000. I cannot afford to lose such a large sum as that. If the Committee adopted the scale I should have to alter the graduation, and might have to go up to 10, or perhaps even to 12 or 15, per cent. to recoup what the hon. Member's scale would take from me. The scale in the Bill is a moderate one, and it will prove far less difficult in administration than the scale proposed by the hon. Member. As to the Bill being complicated, I said at the very commencement that it would be found to be so, because we shall have to deal with all the various complications arising out of the law in England with regard to settled and real property. I have always recognised the complicated character of the Bill, and have stated more than once that the Government have an open mind as to the best way of dealing with the complications attending it. We know that the Bill would require to be closely scrutinised, and hoped to receive assistance from the microscopic examination to which it would be subjected. The Government are convinced that the form of scale we have adopted is the best for administration, and we do not believe that, with the intervals we have fixed and the plan of graduation we have adopted, it will be found to be oppressive to the taxpayer.

Mr. WYNDHAM (Dover) asked what the perfunctory defence of the right hon. Gentleman the Chancellor of the Exchequer really resolved itself into? The right hon. Gentleman appealed to the analogy of the existing law. But he seemed to forget that this principle of graduation had hitherto been administered to testators and the public in homœopathic doses. The right hon. Gentleman's attitude was like that of a doctor who, because his patient had already taken medicine, insisted upon his swallowing dram after dram of belladonna and nux vomica. The right hon. Gentleman would extend the principle of graduation to a much greater extent than it had ever obtained. The right hon. Gentleman said the Bill was already intricate, and he also declared that his system of graduation was simple, and that if the Amendment were adopted he would be compelled to extend the system of graduation. Then, they appealed to him to render the Bill a little more simple and the graduation a little more complex. Do not let them have a pyramid of three steps to climb, but rather easier stairs, which will be accessible to the people of the country.

Mr. GOSCHEN: I do not quite understand the defence of the Chancellor of the Exchequer. The right hon. Gentleman says he would lose £600,000 if the Amendment were adopted. How much of that would he lose in the present year? What is it he wants, and for what does he want it? He has laid down some standard in his own mind that he is to produce a certain sum by the Death Duties, but the great increase he expects will arise in future years. He has not told us for what purpose he requires the £2,000,000 or £3,000,000 which he then expects to get. Supposing he loses £600,000, by how much will he be put out in his Budget in the present year? Clearly not £600,000, but only by the proportion of the sum he expects to get this year. I protest against the right hon. Gentleman's attitude when he says, "I expect a certain sum, and intend to get it out of the Death Duties," and offers no further explanation. Does he want the money for expenditure he foresees and estimates, or only for expenditure that he thinks may occur? Never has such a proposal been put before the House. The right hon. Gentleman has told us what the ultimate loss will be, but we do not recognise that he requires the alternative gain; and if he cannot prove that he needs the money for the present year surely it is open to the House to consider whether the scale proposed by my hon. Friend is juster than in the Bill. The right hon. Gentleman has not defended his own scale. He merely says he wants a problematical sum, God knows for what purpose! [*Cries of* "Oh!"] That is so. Possibly he may not be in Office when this large addition which is to come from the Death Duties accrues to the Exchequer. At any rate, we have never had the slightest explanation of what is to become of the increased millions which are to accrue from this extraordinary scale, and, under the circumstances, I do not think the House of Commons will be much influenced by the prospective loss of the right hon. Gentleman unless it could be shown that it would land us in a deficit. The right hon. Gentleman thinks human nature will be on his side, and that no one will forego an increase of property for the sake of remaining below a particular line on which he will have to pay increased duty. But the right hon. Gentleman forgets that not only may it be a question of expenditure, but a question of parting with money to sons or other relatives during the lifetime of the testator. The Chancellor of the Exchequer is opening the door, as he has done throughout the Bill, to a number of influences which will operate against the Exchequer. Surely human nature, to which the right hon. Gentleman has appealed, will tend to make a man give away during his lifetime so much money as will bring his estate under the scale which the right hon. Gentleman establishes. It is in that sense that the wild jumps of the Chancellor of the Exchequer are against the Revenue and the interests of the Exchequer. The right hon. Gentleman thinks that human nature will not operate in this matter. It appears to me, however, that the Government would be much more likely to secure the Revenue which the right hon. Gentleman desires if there were a more gradual graduation and nothing to foster a desire to get below certain lines which will be certainly fostered by the scale of the right hon. Gentleman. The right hon. Gentleman has not attempted to argue this question. He has done on this occasion what he has done before. He has quoted to us the views of the Inland Revenue—"We shall lose so much money." How have the Inland Revenue arrived at that result? Have they taken into consideration the loss that must result from the desire to remain below a certain line? I feel confident that any system of this kind will defeat its own object. The scale proposed in the Amendment is far more just and equitable than the scale in the Bill, and would produce exactly the same sum.

SIR W. HARCOURT: The right hon. Gentleman asks me, "Why are you raising upon the Death Duties these millions, of which you will only get little advantage during the present financial year?" I desire to give a very plain answer to that question. I should in any event have submitted to the House of Commons a plan which had for its object to equalise taxation upon the Death Duties on all owners of property. That is a reform which, in my opinion, is both necessary and just. Glad I should have been if those millions had been applicable this year to have relieved the people of this country from other taxation which bore hard upon them. I hope, whoever may be my successor, that he will use those millions for that purpose. I wish I could feel confident that those millions will not be wanted for ever-increasing expenditure. If the people and this House should ever come to the conclusion that the vast and growing expenditure has gone far enough; if ever they should put a stop to that which caused the growing taxation, then those millions in the future which the just taxation under this Bill will yield will be available for relieving the people from taxes which unjustly bear upon them.

Mr. GOSCHEN: We now see placed before us some prospects which hitherto have been concealed from us. This is the first time that the Chancellor of the Exchequer has stated this view to us, and I am not sorry he has done so. The right hon. Gentleman has put it as though there was to be an equalisation of taxation under this system. How did he defend his argument? It is not equalisation of taxation, but the right hon. Gentleman has introduced a system of graduation which he could not defend upon its merits. The Chancellor of the Exchequer has not been able to show that these jumps are fair. At all events, he has only endeavoured to do so by referring to the Estate Duty and the Income Tax. It is enough for the Party behind him that he should say, "We shall get more money." The right hon. Gentleman has not been candid enough to explain that this graduation scheme was as urgent to personal as to real property.

Sir W. HARCOURT: What I want to say is this: the reform I desired to introduce was an equalisation of the duty upon all property, the graduation upon all property, and an aggregation of the whole. That is the principle upon which the Budget is founded, and the graduation depends on the amount of the jumps and the intervals of rise in the scale.

Mr. GOSCHEN: The Chancellor of the Exchequer says this is merely a question of jumps, but he does not deal with it. He does not attempt to prove that the system is fair or just. I ask the Committee whether it is fair or statesmanlike on the part of a Minister in the position of the right hon. Gentleman the Chancellor of the Exchequer to hold out to his Party the inducement, "We shall get so much more money by this scheme for the relief of other taxation, and that justifies the disadvantages of this scale?" I repeat that the right hon. Gentleman is offering a temptation and a suggestion and a bribe which is no justification at all of the methods which he attempts to establish. Of course, we are helpless on this point. Hon. Members opposite outvote us, and the right hon. Gentleman the Chancellor of the Exchequer knows that he need say nothing more to them than that he wants this money in order to relieve taxation, and under these circumstances he is indifferent to all the arguments which are put to him with regard to the injustice of this tax. He does not attempt to meet my argument; in fact, he leaves all our arguments aside. He does not attempt to grapple with them; but he turns round, and upon a general political issue he says, "If you give me the power for which I ask I shall endeavour to relieve taxation." These are not the methods by which his great Leader, the Member for Midlothian, would have met his opponents. If we had had him in the House he would have endeavoured to prove the justice of every position he took up, and he would have engaged in argument and not in appeals to popular passion and opinion. Throughout the discussion on this Bill we have felt the absence of a desire to argue fairly the important questions raised. The right hon. Gentleman, I say, appeals to political passion and popular opinion, and we hear no argument whatever as to what will be in the end best, from a financial point of view, either for the Exchequer or in the interests of taxation for the future.

Mr. EVERETT (Suffolk, Woodbridge), said he wished to put a question to the Chancellor of the Exchequer. This was intended to be a Budget for the million. Could not the right hon. Gentleman see his way to accept the proposal of the hon. Member opposite in regard to graduation up to £10,000, and recoup the Exchequer what would be lost by increasing the charge on amounts over £1,000,000? It would be a popular way of dealing with the matter.

Question put.

The Committee divided:—Ayes 151; Noes 114.—(Division List, No. 119.)

Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. A. J. Balfour*,)—put, and agreed to.

Committee report Progress; to sit again To-morrow.

SUPPLY—REPORT.

Resolutions [20th June] reported.

CIVIL SERVICES AND REVENUE DEPARTMENTS ESTIMATES, 1894-5.

CLASS I.

1. "That a sum, not exceeding £2,500, be granted to Her Majesty, to defray the Charge which will come in course of payment during the year ending on the 31st day of March 1895, for a Grant in Aid of Expenses caused by an Accident on the Tralee and Dingle Light Railway."

CLASS II.

2. "That a sum, not exceeding £27,715, be granted to Her Majesty, to complete the sum necessary to defray the Charge which will come in course of payment during the year ending on the 31st day of March 1895, for the Salaries and Expenses of the Offices of the Chief Secretary to the Lord Lieutenant in Dublin and London, and Subordinate Departments."

MR. T. W. RUSSELL (Tyrone, S.) said, he wished to make some further remarks with regard to the boycotting of Mr. Bradley. The House would remember that on Wednesday last the Chief Secretary made the statement—

> "It is quite true that Bradley suffered some annoyance, but this has now practically ceased. His customers are going back to his mill, and no other trouble is anticipated."

He had since received a letter from Mr. Bradley stating that his trade as a miller had been utterly destroyed, that he was boycotted at fairs, that a carpenter who had worked for him had been boycotted, that no farmer would give him land for potatoes, and that he had been obliged to erect a forge for the shoeing of his own horses. This did not look as though the annoyance had practically ceased. Now, Mr. Bradley was a man of the highest respectability. He was a member of the class from which the Lord Chancellor was selecting persons for appointment to the office of Magistrate. Mr. Bradley was as incapable of misleading either himself or the Chief Secretary as any Member of that House. The Chief Secretary, however, relied upon the police. He (Mr. Russell) said, upon his own responsibility, that the police in this division had actually and absolutely perverted the facts of this case. It must be understood that he was making no general charge against the police. He knew, in fact, that they were an exceptionally able body of men. But while he wanted to make it clear that he was making no general charge against the police, he repeated that they had thoroughly perverted the facts in this case, and that the boycott of Mr. Bradley was as real to-day as it was upon the day that the meeting was held. Why did not the Chief Secretary order a prosecution in a case of this kind? The right hon. Gentleman had told the House that if he made an uproar the state of things would be worse. He (Mr. Russell) would tell the House why the right hon. Gentleman did not prosecute. The reason was that he would have to rely on the ordinary law, inasmuch as he had discarded the Crimes Act, and he knew that if he resorted to the ordinary law the jury empannelled at the trial would consist of persons who were concerned in this boycott. The right hon. Gentleman knew that his hands were tied behind his back, and that a prosecution would not be of the slightest use. Here was another matter arising out of the Debate of the previous day, to which reference ought to be made. The following letter, dated the 19th of May, had been written to Mr. Bradley by a Magistrate and an independent man with whom Mr. Bradley had had business dealings for 25 years—

> "Dear Sir,
>
> As you may easily guess, I cannot send the goods you want at present. If I did I would lose all my trade."

In face of a letter of this kind, what folly it was for the Chief Secretary to say that the trouble, as far as Mr. Bradley was concerned, had practically ceased and that there was no necessity for action! On the previous day, in the absence of the hon. Member for East Mayo (Mr. Dillon), whom he was glad to see present now, he had read an extract from a speech delivered by that hon. Member at Nenagh in the month of April, and reported in *The Freeman's Journal*, and he asked the Chief Secretary whether he endorsed the hon. Member's language. In the course of the speech the hon. Member (Mr. Dillon) said—

> "I hear that evicted farms are being taken in some parts of Ireland—I trust not here. If they are being taken it is not the fault of the Government, it is the fault of the people themselves. I am not afraid to tell the people that they are not working hard enough. Organise on the old lines; practise the old principle. You are free to do it now. Do not blame the Government, blame yourselves."

The Chief Secretary had, in his speech on the previous day, boycotted the hon. Member for East Mayo. He (Mr. Russell) had asked whether the Government had entered into any arrangement with the hon. Member for East Mayo that authorised the hon. Member to use such language in Ireland? What did the hon. Member mean when he said that if evicted farms were being taken it was not the fault of the Government? What did he mean when he advised people to resort to their old practices and to work on the old lines—that was to say, the practices of the lines of the Land League? What did he mean when he told them they were free to do it now? Did not such language convey that if they resorted to the old practices and worked on the old lines the Government would not interfere with them? If it did not mean that it did not mean anything. The Chief Secretary for Ireland might say that he was not responsible for the hon. Member for East Mayo. The hon. Member, however, was a Member of the Party which boasted that it held the Government in the hollow of its hand. Everybody knew that this was true. It was a most serious thing for a Member in the position of the hon. Member for East Mayo to tell the Irish peasantry that they were free to work on the old lines, and to go on in the old practices, and that the Government would not oppose them. There was only one other point to which he wished to refer—namely, the proposal of the Chief Secretary for Ireland to give a sum of £15,000 to aid in the formation of a Veterinary College in Ireland. He did not object to the object, which was a good one, but he objected to the taking of the £15,000 from a fund voted by the House for intermediate education in Ireland.

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): Will the hon. Gentleman pardon me? The proposal I made to a certain body of gentlemen in Dublin has nothing to do with the Veterinary Department. They proposed to found a College, and I said—"If you comply with certain conditions I specify, I will ask Parliament to sanction the taking of £15,000 for this College."

MR. T. W. RUSSELL: Has that nothing to do with the Veterinary Department?

MR. J. MORLEY: Clearly it has not. It is a proposal to bring in a Bill asking Parliament to allocate a certain £15,000.

MR. T. W. RUSSELL: And would the College have no relation to the Veterinary Department?

MR. J. MORLEY: I really do not know. I think not. The charter of the College is not even drafted.

MR. T. W. RUSSELL: Then under the circumstances I will not proceed further with the matter. [*Home Rule ironical cheers.*] I do not understand the jeers of hon. Members opposite. I am quite willing, on the statement of the Chief Secretary that he thinks it does not come under this Vote, to leave the matter there. I will now ask the Chief Secretary to give us some illustration of the state of affairs in Ireland, and especially in Kilkenny, as illustrated by his speech yesterday, and by the speech of the hon. Member for East Mayo, which I have quoted.

MR. J. MORLEY: With regard to the question of the Veterinary College, of course the proper occasion on which the hon. Member should make any observations he has to make on my proposal is when I introduce a Bill for allocating the sum of £15,000. With reference to the case of Mr. Bradley, the statements I made yesterday were statements founded on information supplied to me from the only source to which I can look for information as to the condition of Ireland or the condition of Kilkenny or any other county—namely, the high and responsible police authorities in the district. The information I conveyed to the House was information that had been conveyed to me. The hon. Member asks how it was that I was not aware of all the facts, or rather allegations, that have been addressed to him by Mr. Bradley. I have nothing whatever to say against Mr. Bradley. I know very little about him. I have, of course, followed the circumstances attending the meeting, as it was my duty to do, but I have nothing whatever to say about Mr. Bradley. I think that those who listened to the Debate that took place between the hon. and learned Member and me yesterday, however, will understand me when I say that I cannot offhand accept any allegations made by the hon. Member as to any given case of boycotting. [*Home Rule cheers.*] He tells me he does not impugn my good faith.

Mr. T. W. RUSSELL: You are impugning mine.

Mr. J. MORLEY: No, I am not.

Mr. T. W. RUSSELL: Then what do gentlemen opposite mean by that cheer?

Mr. J. MORLEY: I was only saying that, just as he does not impugn my good faith about a variety of points on which our information differs, so I do not impugn his sincerity or good faith; but before I accept either of the letters he has read, I must certainly be allowed to ask for the opportunity of testing the statements they contain. If he will give me the letters I will inquire into his general statements. Meanwhile, I am persuaded that it is impossible that the Police Authorities should have conveyed to him such general information as I have stated to the House unless they had good reason for doing so. The hon. Member says that I do not take proceedings in this case and in other cases because I have discarded the Crimes Act. Supposing the meeting had been summoned for Kilkenny before the late Government went out of Office. I believe the proclamation bringing Kilkenny within the operation of the Crimes Act had been withdrawn. No doubt, it could have been put in force again; but does he believe that the late Government would have issued the proclamation again for one single case? I do not believe it, and I do not believe that either the right hon. Gentleman opposite (Mr. Jackson) or the Leader of the Opposition (Mr. A. J. Balfour) will say that they would have done so. The hon. Member has given up the police.

Mr. T. W. RUSSELL: What right has the right hon. Gentleman to say that? Did I not state that I made no charge generally against the police; that I confined my attack to this case, and to the police responsible for this case? I guarded myself against any general charge against the police.

Mr. J. MORLEY: I must repeat that the hon. Member has given up the police, at all events in the County of Kilkenny. It is quite true that he said he was not attacking the whole 11,000 or 12,000 men in the Irish Constabulary; but he has given up the only body of police who were competent to give any evidence on this subject. Well, he gives up the police; he gives up juries; and the only men in Ireland to whom he thinks the Government can look for justice are the Resident Magistrates. I do not take as low a view as he does of the organisation and the administration of the law in Ireland. He asked me a question as to a speech made by my hon. Friend the Member for East Mayo (Mr. Dillon). I hope my hon. Friend the Member for East Mayo will not think ill of me if I say that I did not at the time, and do not now, know how to put a precise construction as far as the action of the Government is concerned upon his sentences. But if the hon. Member asks me whether there is a compact between my hon. Friend the Member for East Mayo and myself, and whether the Government have, in order to please the hon. Member for East Mayo, consented to connive at and wink at boycotting and at the mischief which has followed and may follow from boycotting, he knows very well what my answer will be. He knows that since I have been responsible for the administration of Ireland there has been no winking at or connivance with boycotting, and that no effort has been left undone to prevent any injustice being perpetrated in Ireland. There is no compact between me and gentlemen opposite that I, as the man responsible for executive action in Ireland, should abstain from doing my duty. The hon. Member yesterday had a fair field for impugning the exercise of my authority, and what a case did he make! Whatever compact I may or may not have made, he could not produce a single case which was worth a farthing to show that I have in any respect failed to preserve order, to put down outrage, and to maintain a state of things as far as the Administration is responsible for the state of things in Ireland, which neither he nor his friends were able to produce during their period of six years with all the machinery of the Crimes Act.

Mr. DILLON (Mayo, E.) said, he had only to remark, in reference to the observations made by the hon. Member for South Tyrone in regard to his speech, that he did not consider it to be his duty nor the duty of any Member of his Party either to seek or to require authority from any Government for any language they used to their constituents in Ireland. They were responsible for any language so used to the people in Ireland and the Members of their Party. He had only further to say that in his judgment in that speech, and in other speeches he had recently delivered in Ireland, he had not broken the law. He had no doubt that when he did break the law the Chief Secretary for Ireland would bring him to account.

Resolutions agreed to.

SEA FISHERIES (SHELL FISH) BILL. (No. 274.)

SECOND READING.

Order for Second Reading read.

MAJOR RASCH (Essex, S.E.) said, he wished to ask the President of the Board of Trade (Mr. Bryce) how long he was going to try and force this Bill down the throat of the House without any Debate. Could he not give the Essex Members half-an-hour's discussion upon it?

THE PARLIAMENTARY SECRETARY TO THE TREASURY (Mr. T. E. ELLIS, Merionethshire): I will ask my right hon. Friend the President of the Board of Trade whether he can accede to the wish of the hon. and gallant Member; but I must point out that the hon. and gallant Member is the only Essex Representative who opposes the progress of this Bill, and that one of his colleagues the other night made an appeal to him to allow the Second Reading to pass.

MAJOR RASCH said, he was the only Essex Member who was responsible for the fishing on the coast of Essex. He represented the Burnham Native Oysters, and it was his duty to stand up for the men who caught them.

Second Reading deferred till To-morrow.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 88.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Sir M. Hicks-Beach.*)

MR. CARVELL WILLIAMS (Notts, Mansfield) asked for some explanation of the reason for the introduction of the Bill.

Mr. Dillon

***SIR M. HICKS-BEACH** (Bristol, W.): I shall be pleased to give the hon. Gentleman the information he seeks for. The fact is, it has been discovered that a sum of money amounting to £6,000 was provided by the ratepayers of Bristol to rebuild the Bishop's Palace burnt in the old Bristol riots. That money was spent on the existing palace at Gloucester, and when the diocese was divided into two it was obviously unfair that the whole of it should go to the diocese of Gloucester and none to the diocese of Bristol. The proposal of this Bill is, therefore, that the diocese of Gloucester shall give £200 a year to the future diocese of Bristol. It is simply a fair transfer, agreed upon by both Gloucester, and Bristol of £200 from one diocese to the other.

MR. CRILLY (Mayo, N.): I object.

SIR M. HICKS-BEACH: I would appeal to the hon. Member not to oppose the Second Reading. The Bill is supported by all parties in Bristol.

MR. BRYCE: I would join in the appeal of the right hon. Gentleman.

MR. CRILLY: I would respond to the appeal which is made to me, but, in view of the attitude which the associates of the right hon. Gentleman (Sir M. Hicks-Beach) in this House have taken up in regard to other Bills, I feel that I cannot do so.

SIR M. HICKS-BEACH: I hope the hon. Member will not persist in this attitude. I know nothing about the other Bills he refers to. This is purely a local measure.

MR. J. E. ELLIS (Nottingham, Rushcliffe): I should like to join in the appeal made by the right hon. Gentleman. This is a Bill which will be productive of great good if it is passed.

MR. CRILLY: After the appeal that has been made to me by my hon. Friend I will withdraw my objection, which was only made in view of what had been done by gentlemen sitting on the Benches near me.

Question put, and agreed to.

Bill read a second time, and committed for To-morrow.

PILOTAGE BILL.—(No. 287.)

SECOND READING.

Order for Second Reading read.

*SIR A. ROLLIT, in moving the Second Reading of the Bill, said its object was to enable masters of vessels to pass the pilotage examination and then pilot their own vessels, without re-examination, as at present, upon a change of owners.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Sir A. Rollit.*)

MR. BRYCE said, the Bill had only been printed one day, and he had not had time to examine it.

Second Reading deferred till Monday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 1) BILL.

(No. 163.)

Lords Amendments agreed to.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 19) BILL.

(No. 262.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 13) BILL.

(No. 269.)

As amended, considered; to be read the third time To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.

(No. 231.)

As amended, considered; to be read the third time To-morrow.

LOCOMOTIVE THRESHING ENGINES (*re-committed*) BILL.—(No. 292.)

Considered in Committee, and reported, without Amendment; read the third time, and passed.

ARBITRATION (SCOTLAND) BILL.

[*Lords.*]—(No. 290.)

Read a second time, and committed for to-morrow.

House adjourned at five minutes before One o'clock.

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(AUTHORISED EDITION).

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1R., 2R., 3R. Speech delivered on First, Second, or Third Reading.
Adj. Adjourned.
A. Answers.
c. Commons.
Com. Committee.
com. Committed.
Intro. Introduction.
l. Lords.
Obs. Observations.
Pres. Presented.
Q. Questions.
Rep. Reported.
R.P. Report Progress.
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Cl. 9; Amendts.; (Sir R. Webster's), 1517; Negatived; (Mr. T. H. Bolton's), 1523; Withdrawn; (Mr. G. Bowles's), 1524; Agreed to; (Mr. T. H. Bolton's), 1525; Withdrawn; (Mr. Byrne's), 1528; *Division*; Negatived; (Mr. T. H. Bolton's), 1530; Withdrawn; (Mr. Bartley's), 1531; *Division*; Negatived; (Mr. G. Bowles's), 1537; Withdrawn; (Mr. R. T. Reid's), 1539, 1541; Agreed to; (Mr. Butcher's), 1541; Negatived; (Mr. Butcher's), 1541; Agreed to; (Mr. T. H. Bolton's), 1542; Agreed to; (Sir R. Webster's), 1542; Withdrawn; Clause, as amended, agreed to; R.P.

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Cl. 10; Amendts.; (Mr. R. T. Reid's), 1651; Agreed to; (Mr. Bartley's), 1651; Negatived; (Sir R. Webster's), 1652; Withdrawn; (Mr. R. T. Reid's), 1652; Agreed to; (Sir G. Baden-Powell's), 1652; Withdrawn; (Mr. G. Bowles's), 1656; Withdrawn; (Mr. G. Lawson's), 1657; Withdrawn; (Sir R. Webster's), 1661; Withdrawn; (Sir R. Webster's), 1662; *Division*; Negatived; (Mr. G. Lawson's), 1665; *Division*; Negatived; (Mr. T. H. Bolton's), 1664; *Division*; Negatived; (Sir M. H. Beach's), 1675; *Division*; Negatived; (Mr. R. T. Reid's), 1679; Agreed to; Clause, as amended, agreed to

Cl. 11; Amendts.; (Mr. G. Lawson's), 1680; Withdrawn; (Mr. R. T. Reid's), 1681; Agreed to; (Lord Burghley's), 1682; Negatived; (Sir R. Webster's), 1684; Negatived; (Sir R. Webster's), 1684; Agreed to; (Sir R. Webster's), 1684; Withdrawn; Clause, as amended, agreed to

Cl. 12; Amendts.; (Sir R. Webster's), 1686; Agreed to; (Mr. R. T. Reid's), 1687; Agreed to; Clause, as amended, agreed to

Cl. 13; Amendts.; (Mr. Knox's), 1687; Agreed to; (Mr. R. T. Reid's), 1688; Agreed to; (Mr. R. T. Reid's), 1691; Amendt. to the proposed Amendt.; (Mr. G. Lawson's), 1691; Withdrawn; Original Amendt. agreed to; (Mr. R. T.

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Cl. 14 (*Scale of Rates of Estate Duty*), 1700; Amendt.; (Mr. Bartley's), 1702; *Division*; Negatived; R.P.
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(No. 6)
l. Read 2ª *June* 12, 896
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(No. 7)
l. Read 2ª *June* 15, 1204
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(No. 8)
l. Read 2ª *June* 7, 546
Com. ; Reported ; Standing Com. negatived *June* 8, 670
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Royal Assent *June* 18, 1321

(No. 9)
c. Reported *June* 7, 667
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l. Read 1ª *June* 11, 788
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(No. 10)
c. Reported *June* 7, 667
As amended, Con. *June* 8, 759
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c. Read 2° *June* 6, 544
Reported *June* 15, 1318
Read 3°, and passed *June* 18, 1435
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c. Read 2° *June* 6, 544
Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1543
l. Read 1ª *June* 21, 1618

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(No. 14)

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l. Read 2ª *June* 1, 161
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l. Read 2ª *June* 5, 395
Com.; Reported; Standing Com. negatived *June* 7, 546
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(No. 7)

c. Reported *June* 15, 1317
As amended, Con. *June* 18, 1435
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(No. 8)

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(No. 9)

c. Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1543
l. Read 1ª *June* 21, 1618

(No. 10)

c. Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1543
l. Read 1ª *June* 21, 1618

(No. 11)

c. Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1543
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(No. 12)

c. Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1543
l. Read 1ª *June* 21, 1618

(No. 13)

c. Reported, with Amendts. *June* 20, 1607
As amended, Con. *June* 21, 1726

(No. 14)

c. Read 2° *June* 5, 494

(No. 15)

c. Read 2° *June* 5, 494

(No. 16)

c. Read 2° *June* 5, 494

(No. 17)

c. Reported *June* 15, 1318
As amended, Con. *June* 18, 1435
Read 3°, and passed *June* 19, 1544
l. Read 1ª *June* 21, 1619

(No. 18)

c. Read 2° *June* 8, 760

(No. 19)

c. Read 2° *June* 12, 991
Reported *June* 20, 1608
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l. Read 1ª *June* 7, 547
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